

March 2015

The Royal College of Radiologists is delighted to announce that, following discussions we have held with HM Revenue and Customs (HMRC), trainees who take FRCR examinations may now be able to claim tax relief on their examination fees.

Some of our trainees have successfully reclaimed tax in the past, but this is the first time HMRC has acknowledged this to the College as a principle.

You will need to write to HMRC. The address differs depending on whether you Pay As You Earn or by self assessment returns.

PAYE  
HM Revenue and Customs  
BX9 1AS  
United Kingdom

Self Assessment  
HM Revenue and Customs  
BX9 1AS  
United Kingdom

Your correspondence should:

- be headed 'Doctors' specialty training; relief for cost of examination fees'
- detail the background to your request
- enclose relevant documentation (such as your training contract)
- include details of all examinations taken and their costs (see page 2)
- include documentation of examination costs incurred (such as receipts)
- include your National Insurance number
- include your employer's PAYE reference if employed
- include your personal Unique Taxpayer Reference (UTR) if you complete self assessment returns
- include your contact address and telephone number.

It would also be useful for you to:

- state that there is a mandatory requirement for you to take FRCR examinations as an intrinsic part of your duties of employment (guidance given to us in EIM32535 (other expenses: education and training) states that there are cases where external education is necessarily included in the duties of employment)
- state that failure to complete the training and obtain the FRCR qualification will mean that you will not be able to continue in your employment in the role that would have otherwise been available to you after qualification.

Please note that responsibility for the accuracy of information provided to HMRC rests with the individual claimant.

## Disclaimer

We wish to be helpful to trainees in disseminating information regarding tax relief, however the College cannot advise you about your personal tax affairs, nor can we provide you with advice or assistance in making claims for tax relief on fees which you have paid, nor are we able to enter into communications on an individual basis with you on this subject.

## Examination fees

		2011	2012	2013	2014	2015
<b>Clinical radiology</b>	First FRCR Anatomy or Physics module	£220 each	£230 each	£235 each	£240 each	£243 each
	Final FRCR Part A Modules 1 to 6	£108 each	£113 each	£115 each	£117 each	£118 each
	Final FRCR Part B	£410	£428	£439	£448	£454
<b>Clinical oncology</b>	First FRCR Modules 1 to 4	£106 each	£111 each	£114 each	£116 each	£117 each
	Final FRCR Part A	£295	£308	£315	£321	£325
	Final FRCR Part B	£420	£439	£449	£458	£464
<b>Diploma in dental and maxillofacial radiology</b>	DDMFR A	£340	£356	£364	£371	£376
	DDMFR B	£406	£425	£434	£443	£449