Dr R. Jones

Date

NI Number:

HM Revenue & Customs

Paye As You Earn

HM Revenue And Customs

BX9 1AS

**Re: Tax Relief/ Tax Overpayment / Tax adjustment for MRCS/FRCS Exams and ATLS course sat in 2011 to 2016**

Dear Sir/Madam,

I am currently employed by ……………… NHS Foundation Trust as a Specialist Registrar in Trauma and Orthopaedics. In 201? to 201? I sat 3 mandatory exams organised by the Royal College of Surgeons, which are a requirement for me to complete my Core Surgical Training programme and as such be able to progress on to Speciality Training in Trauma and Orthopaedic surgery (which I am undertaking at present). These exams allow entry as a Member of the Royal College of Surgeons and are known as the ‘MRCS/FRCS (UK) exams.’ There are three exams – two written exams (Part 1) and two practical exam (Part 2 VIVA and Clinicals).

At the time I was informed that the substantial cost of these exams was not tax deductible.

However, under advice from others, I reviewed your online guidance and it seems that following the case of Revenue & Customs Commissioners v Dr Piu Banerjee ([2010] EWCA Civ. 843) the situation has changed.

Your guidance EIM32546 states:

*“A trainee doctor employed as a registrar on a training contract is required, as a stated contractual duty of the employment, to attend various external training courses. As part of the duties of the employment there is a mandatory requirement to maintain a national training number by attending a series of training courses and events. Failure to complete the course and obtain the qualification will mean that he can not proceed to the next stage of his chosen profession.*

*“Attendance at the training events is an intrinsic part of the employment and one of the duties of the employment. The costs of travel to the events, course fees and other associated costs met by the employee are deductible.”*

This is clearly the same case in Core Surgical and Specialist Surgical Training (CST). It is impossible to complete this training programme without sitting and passing the exams, and if a trainee fails them, he/she is required to take them again until they pass. If, as a trainee, you are unable to pass or unwilling to sit the exams, your training contract would cease.

As evidence of this it states on the Joint Royal Colleges Of Surgeons Training Board ARCP Decision Aid for Core Surgical Training that in order to obtain a satisfactory ARCP (annual review of competencies) outcome (required for completion of CST) “MRCS (UK) must be passed”.

It also states that “Failure to achieve MRCS (UK) after 24 months in CST will normally result in an outcome 3”. Outcome 3 is “Inadequate progress by the trainee - additional training time required”, further proving that completion of MRCS (UK) is compulsory for completion of my training programme and progression to the next stage of my career.

Furthermore, at EIM32530 the condition is made that “any personal benefit would be incidental and therefore not give rise to a dual purpose of the expenditure”. Once again, this is clearly the case because the sitting of an exam and the costs incurred in doing so in no way improved my ability to be a doctor; they merely tested them.

The details of my training contract, exams and expenditure are:

Name: Dr

Training Number:

GMC number:

A summary of the examinations I sat in each tax year are as follows:

**2010/2011 tax year**

MRCS (UK) Part 1 examination – sat on 2011 – cost £1228.00

**2015/2016 tax year**

ATLS course – sat 23rd-25th May 2016 – cost £580

**2016/2017 tax year:**

FRCS (UK) Part 2 Written examination – sat in 2016 and 2017 and cost £1885.98.

The total costs are £1288 in the 2010/2011 tax year, and £1,885.98

in the 2016/2017 tax year which I believe should have been deducted from my gross income for the purposes of tax. I also wish to reclaim the tax on my Advanced trauma life support (ATLS) course which is another mandatory section of my clinical practice. This course costs £580, the receipt is enclosed.

For your evidence I have enclosed the following:

* + Printouts of the acknowledgements slip for each exam stating dates and costs paid

I would be grateful for your response to this request. If a refund were due, I would prefer a cheque to all other options.

Please do not hesitate to contact me if you require any further information.

Yours faithfully,

Dr ……………..