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Guidance

How to claim Income Tax relief for your employment expenses

How to claim tax relief on money you've spent on things like a work uniform and clothing, tools, business travel, professional fees and subscriptions.

From:

[HM Revenue & Customs \(/government/organisations/hm-revenue-customs\)](#)

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Check if you can claim

There are different ways to claim tax relief depending on your circumstances. [Check you're claiming the right way \(https://www.gov.uk/tax-relief-for-employees\)](https://www.gov.uk/tax-relief-for-employees).

Claim online

Before you start

You cannot use this service if you:

- are claiming on behalf of someone else
- complete Self Assessment tax returns (except current year claims)
- are claiming for expenses over £2,500
- are claiming for more than 5 different jobs

When you use this service, you'll get a reference number to use to track the progress of your form.

Include all expenses for the tax year you want to claim for. The amount shown on the service summary page is your total expenses for the year. We'll use this to work out any relief due to you.

Gather all your information together before you start your claim.

If you're using the service to add a new expense, make sure you also include anything you've claimed before.

**Claim
expenses
online**

(<https://www.tax.service.gov.uk/digital-forms/form/tax-relief-for-expenses-of-employment/draft/guide>)

If you claimed an estimated amount and it's different to what you spent, you must tell us by either:

- submitting a new claim online or on a [postal form](https://www.gov.uk/government/publications/claim-income-tax-relief-for-your-employment-expenses-by-post) (<https://www.gov.uk/government/publications/claim-income-tax-relief-for-your-employment-expenses-by-post>), showing the correct amount
- [phoning us](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees>)

Claim by post

You must claim tax relief by post if you're claiming either:

- on behalf of someone else
- for more than 5 jobs

You'll need to submit a claim by post using HMRC's [postal form](https://www.gov.uk/government/publications/claim-income-tax-relief-for-your-employment-expenses-by-post) (<https://www.gov.uk/government/publications/claim-income-tax-relief-for-your-employment-expenses-by-post>).

Include all expenses for the tax year you want to claim for.

You must use the HMRC form to make a claim. We cannot accept claims made on any other version of the form.

Claim by phone

You can claim tax relief by [phoning us](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-enquiries-for-individuals-pensioners-and-employees>) if you've already claimed the same expense type in a previous year and your total expenses are less than either:

- £1,000
- £2,500 for professional fees and subscriptions

You cannot [claim working from home expenses](https://www.gov.uk/tax-relief-for-employees/working-at-home) (<https://www.gov.uk/tax-relief-for-employees/working-at-home>) by phone.

Information you may need when filling in the claim

Claiming flat rate expenses

If you are claiming [flat rate expenses for work clothing and tools](https://www.gov.uk/guidance/job-expenses-for-uniforms-work-clothing-and-tools) (<https://www.gov.uk/guidance/job-expenses-for-uniforms-work-clothing-and-tools>), you do not need to:

- keep records or receipts
- make annual claims

Claiming more than the flat rate expense

You'll need to send records and receipts.

If your employer pays you any of the costs, deduct this from the amount you're claiming.

Using your own vehicle for work

If you are claiming mileage allowance for the first time and have not had any amount paid back by your employer, you'll need to send records of your business mileage, including:

- locations of your journeys
- distances you've travelled
- the total amount of mileage allowance payments you've had

Using a company vehicle for work

You can only claim for your actual fuel costs. If any amount is reimbursed by your employer you must deduct this from the total cost.

You'll need a summary of your calculation with any claim for relief on what you've spent.

Hotel and meal expenses

You'll need to send your receipts.

You must give the:

- date of your stay or number of stays
- location of your stay
- amount you spent

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[Check how much tax relief you can claim for uniforms, work clothing and tools](/guidance/job-expenses-for-uniforms-work-clothing-and-tools)
(/guidance/job-expenses-for-uniforms-work-clothing-and-tools)

[List of approved professional organisations and learned societies \(List 3\)](/government/publications/professional-bodies-approved-for-tax-relief-list-3)
(/government/publications/professional-bodies-approved-for-tax-relief-list-3)

[Rates and allowances: travel — mileage and fuel allowances](/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances)
(/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances)

[Tell HMRC about changes to your employer paid medical insurance](/guidance/tell-hmrc-about-changes-to-your-employer-paid-medical-insurance)
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