

**PAYE & NIC Group
Product and Process**
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Mr J Wilson
UK Maritime Pilot's Association
Transport House
128 Theobald's Road
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WC1X 8TN

Tel 01789 403358

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www.hmrc.gov.uk

Date 11 August 2008
Our ref CB/T1644/27/2004/JEM
Your ref

Dear Mr Wilson

**UNITED KINGDOM MARITIME PILOTS' ASSOCIATION ("UKMPA")
INCOME TAX RELIEF IN RESPECT OF ANNUAL MEMBERSHIP SUBSCRIPTIONS**

Further to Mr Walker's letter of the 1st August, a letter of approval is now enclosed. Approval is granted on the basis that the deduction is restricted to an amount equivalent to 60% of the annual membership fee. Tax relief by virtue of section 344 does not include amounts paid by members by way of premiums in respect of compulsory insurance. Please ensure that this information is passed to the members.

The Association's name will appear in the list of approved bodies, which is due to be updated later this year. Inspectors of Taxes will not receive notification of the Association's approved status until then. Therefore if members wish to obtain a deduction for their annual subscription before the list is updated, they should explain when contacting their local Tax Inspector that the Association has only recently been approved and quote the Head Office reference above.

If there is any future change in the Association's constitution or name, please let me know as soon as possible.

Yours sincerely



Miss J E Miller
Technical Assistant

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001

Director: Mike Shipp
T1642704c



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**HM Revenue
& Customs**

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INCOME TAX RELIEF IN RESPECT OF ANNUAL MEMBERSHIP SUBSCRIPTIONS**

I am pleased to inform you that the Association has been approved by the Commissioners for HM Revenue and Customs under Section 344 of the Income Tax (Earnings and Pensions) Act 2003 with effect from 6th April 2008.

Yours sincerely


Mr A Johnson
Assistant Director

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