

Announcement

The Association's tax affairs are dealt with by Birmingham 14 Tax District, reference number 2310.

The Association has been approved for the purposes of Section 192 Income and Corporation Taxes Act, 1970, and the whole of the annual subscription paid by members, should in most cases, be eligible for tax relief. That is a member who is assessable to Income Tax under Schedule E in respect of the emoluments of an office or employment is entitled to a deduction from those emoluments of the whole of the annual subscription which is due and payable by him to the Association in the Income Tax year.

Perhaps for the sake of simplicity (not withstanding that the above is already a simplification of the Inland Revenue's letter) it would be reasonable to say that most members who are employed in caring professions should be eligible to claim tax relief on their annual subscription to the B.A.B.P.

Allan J. Norris,
Honorary Treasurer