

Pay As You Earn and Self Assessment
BX9 1AS
DATE 2025

Dear PAYE SA

Name:

Address:

NI number:

Please treat this letter as a claim under S367 ITEPA 2003 – fixed sum deductions. I am employed as a dental nurse and am responsible for the laundry of my uniform. Per your employment income manual EIM32712, there is a fixed deduction available of £125 per year which I would like to claim. In addition to this, I would also like to claim a deduction for the annual fee that I pay to be a member of the General Dental Council (GDC).

Please could I claim the following deductions:

Tax Year	Fixed Deduction	GDC Fee	WFH Expenses
2021/2022	£125	£	£
2022/2023	£125	£	£
2023/2024	£125	£	£
2024/2025	£125	£	£
2025/2026 (via PAYE code)	£125	£	£

Please could the deductions for 2025/2026 also be included in my tax code for future tax years. I look forward to hearing from you.

Yours faithfully