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## Biology Curators Group Newsletter

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Author(s): MacKinnon, S. M.

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Inland Revenue  
TECHNICAL DIVISION  
Somerset House  
London  
WC2R 1LB

## Tax Relief

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Dr J H Mathias  
Honorary Treasurer: Biology Curators' Group  
Leicestershire Museums Service  
96 New Walk  
Leicester  
LE1 6TD

Our reference

T1644/8/1983/SMM

Date

22 Sept 1983

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Dear Sir

BIOLOGY CURATOR'S GROUP

I am pleased to inform you that this body has been approved for the purposes of Section 192 Income and Corporation Taxes Act 1970 (formerly Section 16 Finance Act 1958) and that the whole of the annual subscription paid by a member who qualifies for relief under that Section will be allowable as a deduction from his emoluments assessable to Income Tax under Schedule E. If any material relevant change in the circumstances of the body should occur in the future you are requested to notify this office.

I should be glad if arrangements were made for members to be informed of the approval of the body. The circumstances and manner in which they may make claims to Income Tax relief are described in the following paragraphs, the substance of which will no doubt be passed on to members.

With effect from the year commencing 6 April 1982 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 body in the Income Tax year, provided that

- a. the subscription is defrayed out of the emoluments of the office or employment, and
- b. the activities of the society so far as they are directed to qualifying objects are relevant to the office or employment; that is to say, the performance of the duties of the office or employment, or the exercise of the profession concerned, is directly affected by the pursuance of the qualifying objects.

A member of the body who is entitled to the relief should apply to his Tax Office as soon as possible giving details of his subscription and making a claim for the relief due to him.

Yours faithfully

*S M MacKinnon*

S M MacKINNON