

A UK-based independent worldwide fellowship for comprehensive studies on China in the social sciences and humanities
总部在英国的鼓励在社科和人文领域对中国进行以语言为基础的综合研究的独立的全球性院士制机构
t: +44 20 8906 8798; info@globalchinaacademy.org; www. globalchinaacademy.org

How to Claim Tax Relief for UK-based Fellows)

(Fellowship Contributions – Simplified Guide)

1. Important note

This guidance is provided for general information only and is based on HMRC rules. Individual circumstances may vary. Fellows should refer to HMRC or seek professional advice where necessary.

2. Eligibility

UK-based Fellows may be eligible to claim Income Tax relief on their annual Fellowship contributions if:

- the contribution is **paid personally** (not reimbursed by an employer)
- it is **relevant to their professional work**
- the organisation is approved by HMRC

The Global China Academy is listed as [an approved professional organisation under HMRC List 3](#).

3. Key principle

Tax relief is based on **when the payment is made**, not which year the contribution relates to.

- Contributions paid **on or before 6 April** count for that tax year
- Contributions paid **after 6 April** fall into the next tax year
- Payments cannot be retrospectively allocated to an earlier tax year

4. Keep your records

Fellows should retain:

- payment confirmation
- receipt issued by GCA
- date and amount of payment

HMRC may request evidence to support a claim.

5. How to claim

A. If you complete a Self-Assessment tax return

You should claim your Fellowship contribution as a **professional subscription expense** within your tax return.

B. If you do NOT complete Self-Assessment

You may claim through HMRC's **employment expenses procedure**.

This can usually be done:

- online via your HMRC account, or
- by submitting form **P87**

6. Time limits

You can normally claim tax relief for:

- the current tax year
- up to **4 previous tax years**

However, this applies only if the payment was made in those years.

7. How much you can claim

Tax relief depends on your rate of Income Tax.

Example:

- Contribution: £200
- Basic rate taxpayer (20%) → relief = £40
- Higher rate taxpayer (40%) → relief = £80

Relief is usually given through:

- an adjustment to your tax code, or
- a refund for previous years

8. Payment methods and practical notes

Fellows may make their contributions via:

- Direct Debit (reduced rate may apply)
- bank transfer

Please ensure your payment is completed before **6 April** if you wish it to fall within the current tax year.

9. Further information

For full details, please refer to HMRC guidance on:

- professional fees and subscriptions
- employment expenses

10. GCA note

Fellowship contributions represent support for the Academy's academic mission and its development as a global scholarly and professional community.