**Guidance to HUA’s on taxable payments**

**Important: These guidance notes are a summary of more detailed information provided in “Self Employment checklist- Guidance notes and FAQ’s on self employment checklist” and these notes should be read in conjunction with the more detailed document and the supporting checklists.**

Although traditionally only small payments are made to umpires and officials they could still be classified as taxable payments by HM Revenue and Customs (HMRC) and therefore care should be taken to avoid a tax liability falling on the individual and the HUA.

If an umpire is being paid a fee for their services then technically it’s a taxable payment but usually they are small amounts of money involved and often they are in lieu of expenses. The risk is therefore lower than for larger payments to say coaches for their services but it would be good practice to make payments for genuine expenses rather than get involved in negotiations with HMRC over whether the payments are allowable expenses or not.

England Hockey is not able to get any blanket dispensation from HMRC for favourable treatment of these payments because they are being made by independent, autonomous HUA’S.

If you are paying expenses rather than a token payment for services, HMRC currently allow mileage claims up to 45p per mile and reimbursement of any genuine reasonable expenses. They would be expecting to see receipts to support those claims.

Care should also be taken if an HUA pays somebody an honorarium for duties such as secretary or treasurer. Whatever its name, if it’s a payment for services and it’s taxable and the guidance on self employed roles should be followed.

These guidelines apply equally to other bodies making payments to umpires and officials such as clubs or leagues.

Ian Wilson

Finance and Administration Director

September 2015.