



14 January 2019

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Our Ref: FOI 3083

Thank you for your request concerning Trainee Clinical Psychologists being tax-exempt under the Widening Access scheme.

Your request has been considered and processed in accordance with the requirements of the Freedom of Information (FOI) Act 2000.

**(1A) Are Trainee Clinical Psychologists who are currently employed and began training with your organisation prior to February 2017 tax-exempt under the Widening Access scheme?**

In February 2017, HMRC issued guidance regarding the role of Trainee Clinical Psychologists advising that the role did not meet the qualifying conditions under the widening access to training scheme.

The guidance which we have attached, advises that TCP courses that started between 6th April 2013 up to February 2017 should be treated as non-taxable, providing they satisfy all of the qualifying conditions. Eligibility to tax relief under the widening access training scheme is subject to a claim meeting qualifying conditions.

**(1B) If so, when did the currently employed Trainee Clinical Psychologists who began training prior to February 2017 become tax-exempt under the Widening Access scheme within your organisation?**

HMRC have advised that Trainee Clinical Psychologist courses starting after 6th April 2013 up to February 2017 may qualify for tax relief and national insurance contribution relief, subject to satisfying all of the qualifying conditions.

Please refer to [HMRC guidance regarding the Widening Access to Training scheme](#) for information about qualifying conditions.

**(2) Did currently employed Trainee Clinical Psychologists who began training prior to February 2017 receive a rebate from your organisation in regard to the Widening Access scheme?**

No rebates under the widening access to training scheme have been process for currently employed Trainee Clinical Psychologist who began training prior to February 2017.

Should you require further clarification, please do not hesitate to contact me.

Please find enclosed an information sheet regarding copyright protection and the Trust's complaints procedure in the event that you are not satisfied with the response.

Yours sincerely

*Sue Smith*

**Sue Smith  
Information Rights Officer**

Enc: Copyright Protection and Complaints Procedure Information Leaflet.

If you would like to complete a short survey in relation to your Freedom of Information request please scan the QR code below or click [here](#).

