

Exam Fees List

Important:

This list is an internal Her Majesty's Revenue & Customs (HMRC) guide. It covers some of the common exam courses that HMRC has accepted will qualify for tax relief.

This list is not exhaustive and does not cover all of the courses that may qualify for tax relief. Each claim for tax relief is considered on a case by case basis and if a course is not on the list then an employee may still be eligible for tax relief. This will depend on whether the employee meets the conditions under s336 ITEPA 2003 and the training was an intrinsic contractual duty of their employment. There is further information at <https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32535>.

Customers can make a claim for employment expenses using the P87 form here <https://www.gov.uk/guidance/claim-income-tax-relief-for-your-employment-expenses-p87>.

If a course is on the list this does not mean that employees will automatically qualify for tax relief. HMRC considers each application on a case by case basis and whether relief is due will depend on the individual circumstances of each case.

Professional body	Course details	Mandatory Training
Royal College of Anaesthetists	<ul style="list-style-type: none">• Primary FRCA MCQ Exam• Primary FRCA OSCE (Objective Structured Clinical Exam)• Primary FRCA SOE (Structured Oral Exam)• Final FRCA Written Exam• Final FRCA SOE (Structured Oral Exam)	N/A
Royal College of Emergency Medicine Note: FRCEM was known as Membership of the Royal College of Emergency Medicine (MRCEM) prior to 16/17 tax year.	<ul style="list-style-type: none">• FRCEM Primary Examination• FRCEM Intermediate Certificate• FRCEM Final Examination	<ul style="list-style-type: none">• Advanced Life Support• Pre-hospital Trauma Life Support• Advanced Trauma Life Support• Paediatric Life Support• Advanced Paediatric Life Support• Ultrasound

Professional body	Course details	Mandatory Training
		Level 1
The Faculty of Public Health (MFPH)	<ul style="list-style-type: none"> • MFPH Part A • MFPH Part B 	N/A
Royal College of General Practitioners	<ul style="list-style-type: none"> • MRCGP Applied Knowledge Test • MRCGP Clinical Skills Assessment 	N/A
Royal College of Obstetrics and Gynaecology	<ul style="list-style-type: none"> • MRCOG Part 1 • MRCOG Part 2 (Part 2 examination has two parts) • MRCOG Part 3 	<ul style="list-style-type: none"> • Basic Practical Skills in Obstetrics and Gynaecology • Basic Ultrasound
Faculty of Intensive Care Medicine	<ul style="list-style-type: none"> • FFICM MCQ • FFICM final SOE • FFICM final OSCE 	N/A
Royal College of Ophthalmologists	<ul style="list-style-type: none"> • FRCOphth Part 1 • Refraction Certificate Exam • FRCOphth Part 2 Written Exam • FRCOphth Part 2 Oral Exam 	Microsurgical Skills Course
Royal College of Pathology Chemical Pathology Diagnostic Neuropathology Forensic Histopathology	<ul style="list-style-type: none"> • FRC Path exam 	N/A

Professional body	Course details	Mandatory Training
Haematology Histopathology Immunology Medical Microbiology Medical Virology Paediatric and Perinatal Pathology		
Royal College of Paediatrics and Child Health	<ul style="list-style-type: none"> Foundation of Practice (previously known as MRCPCH Written Exam Part 1A) Theory and Science (previously known as MRCPCH Written Exam Part 1B) Applied Knowledge in Practice (previously known as MRCPCH Written Exam Part 2) MRCPCH Clinical Examination 	<ul style="list-style-type: none"> Neonatal Life Support Course Advanced Paediatric Life Support Course
Royal College of Physicians	<ul style="list-style-type: none"> MRCP Part 1 MRCP Part 2 Written Exam MRCP Part 2 Clinical Exam (also known as PACES) Speciality Certificate Examinations (SCE) <ul style="list-style-type: none"> Dermatology Endocrinology & Diabetes Gastroenterology Geriatric Medicine Infectious Diseases Medical Oncology Nephrology Neurology Palliative Medicine Respiratory Medicine (Advanced Life Support Course is also mandatory) Rheumatology 	N/A

Professional body	Course details	Mandatory Training
Royal College of Psychiatrists	<ul style="list-style-type: none"> • MRCPsych Paper 1 (also referred to as Paper A) • MRCPsych Paper 2 (also referred to as Paper B) • MRCPsych Paper 3 • MRCPsych CASC (Clinical Assessment of Skills and Competencies) 	N/A
Royal College of Radiologists	<ul style="list-style-type: none"> • First FRCR Exam • Final FRCR Exam Part A (Six papers in total referred to as modules 1 - 6) • Final FRCR Exam Part B 	N/A
Royal College of Surgeons	<ul style="list-style-type: none"> • MRCS Part A • MRCS Part B • Speciality Fellowship Exam * <p>* on the basis that successful completion of the Speciality Fellowship Exam is a contractual requirement within a speciality training contract.</p>	N/A

General note - Vivas: some claims may make reference to a 'viva' when claiming relief for the above exams. A viva is a term used in academia for an oral exam, so if the exam can be matched to one of the above entries, for example the Anaesthetists Final FRCA SOE could also be referred to as the Final FRCA viva, since it is an oral exam, the claim is allowable.

A viva is also sometimes required following an exam if a candidate is on the borderline between a pass and a fail. If a claim is made for a viva which follows any of the above exams, the claim will be allowable because the viva is effectively an extension of the mandatory exam.