

Manual and Certain Other Employees: Flat Rate Expenses Deduction for Tools and Special Clothing

Industry Code	Industry	Occupation	Deduction for 1996 & onwards £
10	Agriculture	All workers	70
100	Aluminium	a. Continual casting operators, process operators, de-dimplers, driers, drill punchers, dross unloaders, firemen, furnace operators and their helpers, leaders, mould-men, pourers, remelt department labourers, roll flatteners b. Cable hands, case makers, labourers, mates, truck drivers and measurers, storekeepers c. Apprentices d. All other workers	130 60 45 100
330	Banks	Uniformed bank employees	40
90	Brass and Copper	All workers	100
270	Building	a. Joiners and carpenters b. Cement works, roofing felt and asphalt labourers c. Labourers and navies d. All other workers	105 55 40 85
250	Building materials	a. Stone masons b. Tilemakers and labourers c. All other workers	85 40 55
190	Clothing	a. Lacemakers, hosiery bleachers, dyers, scourers and knitters, knitwear bleachers and dyers b. All other workers	45 30
150	Constructional Engineering	a. Blacksmiths and their strikers, burners, caulkers, chippers, drillers, erectors, fitters, holders up, markers off, platers, riggers, riveters, rivet heaters, scaffolders, sheeters, template workers, turners, welders b. Banksmen, labourers, shop-helpers, slewers, straighteners c. Apprentices and storekeepers d. All Other Workers	115 60 45 75
170	Electrical and Electricity Supply	a. Those workers incurring laundry costs only b. All other workers	25 90
110	Engineering	a. Pattern makers	120

		b. Labourers, supervisory and unskilled workers	60
		c. Apprentices and storekeepers	45
		d. Motor mechanics in garage repair shop	100
		e. All other workers	100
40	Fire Service	Uniformed fire fighters and fire officers	60
220	Food	All workers	40
20	Forestry	All workers	70
240	Glass	All workers	60
80	Healthcare staff in the NHS, private hospitals and nursing homes	a. Ambulance staff on active service	110
		b. Nurses, midwives, chiropodists, dental nurses, occupational, speech, physios and other therapists, phlebotomists, radiographers.	70
		c. Plaster room orderlies, hospital porters, ward clerks, sterile supply workers, hospital domestics, hospital catering staff.	60
		d. Laboratory staff, pharmacists and pharmacy assistants.	45
		e. Uniformed ancillary staff - maintenance workers, grounds staff, drivers, parking attendants and security guards receptionists and other uniformed staff.	45
280	Heating	a. Pipe fitters and plumbers	100
		b. Coverers, ladders, domestic glaziers, heating engineers and all their mates	90
		c. All gas workers, all other workers	70
50	Iron Mining	a. Fillers, miners and underground workers	100
		b. All other workers	75
70	Iron and Steel	a. Day labourers, general labourers, stockmen, time keepers, warehouse staff and weighmen	60
		b. Apprentices	45
		c. All other workers	120
201	Leather	a. Curriers (wet workers) fellmongering workers, tanning operatives (wet)	55
		b. All other workers	40
140	Particular Engineering	a. Pattern makers	120
		b. All chainmakers; cleaners galvanisers, tinnerns and wire drawers in the wire drawing industry; toolmakers in the lock making industry	100
		c. Apprentices and storekeepers	45

		d. All other workers	60
255	Police Force	Uniformed police officers (ranks up to and including Chief Inspector)	55
160	Precious Metals	All workers	70
230	Printing	a. Letterpress Section - Electrical engineers (rotary presses), electrotypers, ink and roller makers, machine minders (rotary), maintenance engineers (rotary presses) and stereotypers	105
		b. Bench hands (P & B), compositors (Ip), readers (Ip), T&E Section wire room operators, warehousemen (Ppr box)	30
		c. All other workers	70
320	Prisons	Uniformed prison officers	55
300	Public Service	a. Dock and Inland Waterways - Dockers, dredger drivers, hopper steerers	55
		- All other workers	40
		b. Public Transport - Garage hands including cleaners	55
		c. Conductors and drivers	40
60	Quarrying	All workers	70
200	Railways	(see the appropriate category for craftsmen, for example engineers, vehicle builders, etc)	
		All other workers	70
30	Seamen	a. Carpenters (Seamen) - Passenger liners	165
		b. Carpenters (Seamen) - Cargo vessels, tankers, coasters and ferries	130
		c. Other Seamen - Passenger liners	NIL
		d. Other Seamen - Cargo vessels, tankers, coasters and ferries	NIL
120	Shipyards	a. Blacksmiths and their strikers, boilermakers, burners, carpenters, caulkers, drillers, furnacemen (platers) holders up, fitters, platers, plumbers, riveters, sheet iron workers, shipwrights, tubers, welders	115
		b. Labourers	60
		c. Apprentices and storekeepers	45
		d. All other workers	75
200	Textile Prints	All workers	60
180	Textiles	a. Carders, carding engineers, overlookers (all), technicians in spinning mills	85

		b. All other workers	60
130	Vehicles	a. Builders, railway wagon etc, repairers and railway wagon lifters	105
		b. Railway vehicle painters and letterers, railway wagon etc, builders and repairers assistants	60
		c. All other workers	40
260	Wood and Furniture (formerly Wood)	a. Carpenters, cabinet makers, joiners, wood carvers and woodcutting machinists	115
		b. Artificial limb makers (other than in wood), organ builders and packaging case makers	90
		c. Coopers not providing own tools, labourers, polishers and upholsterers	45
		d. All other workers	75