



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 5

EMPLOYMENT INCOME: DEDUCTIONS ALLOWED FROM EARNINGS

CHAPTER 2

DEDUCTIONS FOR EMPLOYEE'S EXPENSES

Fees and subscriptions

343 Deduction for professional membership fees

- (1) A deduction from earnings from an employment is allowed for an amount paid in respect of a professional fee if—
- (a) the duties of the employment involve the practice of the profession to which the fee relates, and
 - (b) the registration, certification, licensing or other matter in respect of which the fee is payable is a condition, or one of alternative conditions, which must be met if that profession is to be practised in the performance of those duties.
- (2) In this section “professional fee” means a fee mentioned in the following Table.

Table

Health professionals

1. Fee payable for entry or retention of a name in any of the following—
 - (a) the Register of Chartered Psychologists,
 - (b) the register maintained by the Registrar of Chiropractors,
 - [^{F1}(c) the dental care professionals register,]

Status: Point in time view as at 19/07/2005.

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Fees and subscriptions is up to date with all changes known to be in force on or before 03 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (d) the dentists register,
- (e) the register of dispensing opticians,
- (f) the register maintained by the Health Professions Council,
- (g) the register maintained by the registrar appointed by the Hearing Aid Council,
- (h) the register of medical practitioners,
- (i) the register maintained by the Nursing and Midwifery Council,
- (j) either of the registers of ophthalmic opticians,
- (k) the register maintained by the Registrar of Osteopaths,
- (l) the Register of Pharmaceutical Chemists.

2. Fee payable by a chartered psychologist on the issue of a practising certificate.

Animal health professionals

3. Fee payable for entry or retention of a name in any of the following—

- (a) the register maintained by the registrar appointed by the Farriers Registration Council,
- (b) the supplementary veterinary register,
- (c) the register of veterinary surgeons.

Legal professionals

4. Fee payable to the Council for Licensed Conveyancers on the issue of a licence to practise as a licensed conveyancer.

5. Fee and contribution to the compensation fund or Guarantee Fund payable on the issue of a solicitor's practising certificate.

Architects

6. Fee payable for entry or retention of a name in the Register of Architects.

Teachers

7. Fee payable for entry or retention of a name in any of the following—

- (a) the register maintained by the General Teaching Council for England,
- (b) the register maintained by the General Teaching Council for Scotland,
- (c) the register maintained by the General Teaching Council for Wales.
- [^{F2}(d) the register maintained by the General Teaching Council for Northern Ireland.]

Patent agents and trade mark agents

8. Registration fee payable by—

- (a) a registered patent agent,
- (b) a registered trade mark agent.

9. Practising fee payable by—

- (a) a registered patent agent,
- (b) a registered trade mark agent.

Occupations in the transport sector

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10. Fee payable by a driving instructor for entry or retention of a name in the register of approved instructors or on the issue or renewal of a licence authorising its holder to give paid instruction in the driving of a motor car.

11. Fee (including any related medical or technical examination fee) payable, on the issue or renewal of a licence by the Civil Aviation Authority, by—

- (a) an aircraft maintenance engineer,
- (b) an air traffic controller or student air traffic controller,
- (c) a member of the flight crew of an aircraft registered in the United Kingdom,
- (d) a flight information service officer.

12. Fee (including any related medical examination fee) payable—

- (a) on the issue or renewal of a licence authorising its holder to drive a large goods vehicle or a passenger-carrying vehicle,
- (b) by an officer or other seaman on the issue, renewal or endorsement of a certificate, licence or other document which is required as evidence of his qualification or competence to serve in a ship.

13. Fee payable by a seafarer employed in a sea-going United Kingdom ship on the issue or renewal of a medical fitness certificate.

[^{F3}14. Fee payable by a person employed or to be employed at a United Kingdom airport for a criminal records check required for the issue of a security pass authorising him to enter areas within the airport.]

[^{F4}Occupations in the private security industry

15. Fee payable on applying for a licence from the Security Industry Authority under the Private Security Industry Act 2001.]

(3) The Board of Inland Revenue may make an order adding such fee as is specified in the order to the Table of fees mentioned in subsection (2).

(4) The [^{F5}Commissioners] may make an order if they consider that such fee is payable in respect of any registration, certification, licensing or other matter if it is required as a condition, or one of alternative conditions, of the practice of a profession.

Textual Amendments

- F1** Words in s. 343(2) substituted (31.7.2006 - see the London Gazette, issue no. 58050 dated 21.7.2006) by [The Dentists Act 1984 \(Amendment\) Order 2005 \(S.I. 2005/2011\)](#), art. 1(4)-(7), **Sch. 6 para. 5** (with [Sch. 7](#)) (with transitional provisions in [S.I. 2006/1671](#))
- F2** Words in s. 343(2) added (6.4.2005) by [The Income Tax \(Professional Fees\) Order 2005 \(S.I. 2005/1091\)](#), arts. 1, 2
- F3** Words in s. 343(2) added (1.7.2003) by [The Income Tax \(Professional Fees\) Order 2003 \(S.I. 2003/1652\)](#), arts. 1, 2
- F4** Words in s. 343(2) added (17.5.2004) by [The Income Tax \(Professional Fees\) Order 2004 \(S.I. 2004/1360\)](#), arts. 1, 2
- F5** Words in s. 343 substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), **Sch. 4 para. 102(2)(3)(e)**; [S.I. 2005/1126](#), art. 2(2)(h)

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344 Deduction for annual subscriptions

- (1) A deduction from earnings from an employment is allowed for an amount paid in respect of an annual subscription if—
 - (a) it is paid to a body of persons approved under this section, and
 - (b) the activities of the body which are directed to one or more of the objects within subsection (2) are of direct benefit to, or concern the profession practised in, the performance of the duties of the employment.
- (2) The objects are—
 - (a) the advancement or dissemination of knowledge (whether generally or among persons belonging to the same or similar professions or occupying the same or similar positions),
 - (b) the maintenance or improvement of standards of conduct and competence among the members of a profession,
 - (c) the provision of indemnity or protection to members of a profession against claims in respect of liabilities incurred by them in the exercise of their profession.
- (3) [^{F6}An officer of Revenue and Customs] may approve a body of persons under this section if, on an application by the body, [^{F7}the officer][^{F8}is satisfied] that—
 - (a) the body is not of a mainly local character,
 - (b) its activities are carried on otherwise than for profit, and
 - (c) its activities are wholly or mainly directed to objects within subsection (2).
- (4) [^{F6}An officer of Revenue and Customs] must give notice to the body of their decision on the application.
- (5) If the activities of the body are to a significant extent directed to objects other than objects within subsection (2), [^{F6}an officer of Revenue and Customs] may—
 - (a) determine the proportion of the activities directed to objects within subsection (2), and
 - (b) determine that only such corresponding part of the subscription as is specified by [^{F6}an officer of Revenue and Customs] is allowable under this section.
- (6) In determining that part, [^{F6}an officer of Revenue and Customs] must have regard to the proportion of expenditure of the body attributable to objects other than objects within subsection (2) and all other relevant circumstances.
- (7) If a body applies for approval under this section and is approved, a subscription paid to it—
 - (a) before it has applied but in the same tax year as the application, or
 - (b) after it has applied but before it is approved,
 is treated for the purposes of this section as having been paid to an approved body.

Textual Amendments

- F6** Words in Act substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 102\(1\)](#); S.I. 2005/1126, art. 2(2)(h)
- F7** Words in s. 344(3) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 103\(1\)\(g\)](#); S.I. 2005/1126, art. 2(2)(h)

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F8 Words in s. 344(3) substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 112](#); S.I. 2005/1126, art. 2(2)(h)

345 Decisions of [^{F6}an officer of Revenue and Customs] under section 344

- (1) [^{F6}An officer of Revenue and Customs] may by notice to the body in question—
 - (a) withdraw an approval given under section 344, and
 - (b) withdraw or vary a determination made under that section, to take account of any change in circumstances.
- (2) A body aggrieved by a decision of [^{F6}an officer of Revenue and Customs] under section 344 or subsection (1) may appeal to the Special Commissioners.
- (3) The notice of appeal must be given to [^{F6}an officer of Revenue and Customs] within 30 days after the date on which notice of their decision was given to the body.

Textual Amendments

F6 Words in Act substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), s. 53(1), [Sch. 4 para. 102\(1\)](#); S.I. 2005/1126, art. 2(2)(h)

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