

---

## EXPLANATORY NOTE

*(This note is not part of the Order)*

Section 343 of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) provides for a deduction from the earnings of an employment for an amount paid in respect of a professional fee. “Professional fee” means a fee mentioned in the Table in subsection (2) of the section. Under subsections (3) and (4) of section 343 the Commissioners for Her Majesty’s Revenue and Customs may by order add professional fees to the Table.

Article 2(2) of this Order adds the trainee registration fee payable by a specialty registrar to a body which recommends specialty registrars to the registrar of the General Medical Council (GMC) for the award of a certificate of completion of training under section 34L of the Medical Act 1983 (c. 54). The recommendation of a speciality registrar to the registrar of the GMC is a requirement set out in paragraph 2.12 of the fourth edition of ‘A Reference Guide for Postgraduate Specialty Training in the UK’, published on 4 June 2010, commonly referred to as the ‘Gold Guide’.

Article 2(3) of this Order adds the fee payable by costs lawyers to the Costs Lawyer Standards Board in order to acquire a practising certificate.

Tax Information and Impact Notes covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.