



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—
 - ^{F1}(a)
 - (b) the register maintained by the Registrar of Chiropractors,

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- [^{F14}(5A) Fee payable to the Costs Lawyer Standards Board on applying for a costs lawyer practising certificate.]

Architects

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

Teachers [^{F15} etc]

- (7) Fee payable for entry or retention of a name in any of the following—
^{F16}(a)
(b) the register maintained by the General Teaching Council for Scotland,
(c) the register maintained by the [^{F17} Education Workforce Council].
^{F18}(d) the register maintained by the General Teaching Council for Northern Ireland.]

[^{F19} Patent attorneys] and [^{F20} trade mark attorneys]

- (8) Registration fee payable by—
(a) a registered [^{F19} patent attorney],
(b) a registered [^{F20} trade mark attorney].
(9) Practising fee payable by—
(a) a registered [^{F19} patent attorney],
(b) a registered [^{F20} trade mark attorney].

Occupations in the transport sector

- (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.
^{F21}(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.]

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[^{F22}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.]

[^{F23}Occupations in the gambling industry

- (16) Fee payable—
 (a) on applying for a personal licence from the Gambling Commission under the Gambling Act 2005, or
 (b) on applying to vary such a licence.
 (17) Any fee payable to the Gambling Commission under section 132 of that Act.]

- (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 [^{F24}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) Table omitted (6.4.2010) by virtue of [The Health Care and Associated Professions \(Miscellaneous Amendments and Practitioner Psychologists\) Order 2009 \(S.I. 2009/1182\)](#), art. 1(9), [Sch. 5 para. 6](#) (with arts. 9, 10); S.I. 2009/1357, art. 2(3)
- F2** 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)
- F3** Words in section 343(2) Table substituted (1.8.2012) by [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 15 para. 56\(d\)](#); S.I. 2012/1319, art. 2(4)
- F4** Words in s. 343(2) repealed (1.4.2010) by [Health and Social Care Act 2008 \(c. 14\)](#), s. 170(3)(4), [Sch. 15 Pt. 2](#); S.I. 2010/708, art. 4(2)(d)
- F5** Words in s. 343(2) substituted (27.9.2010) by [The Pharmacy Order 2010 \(S.I. 2010/231\)](#), art. 1(5), [Sch. 4 para. 11](#); S.I. 2010/1621, art. 2(1)
- F6** Words in s. 343(2) Table substituted (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by [The Pharmacists and Pharmacy Technicians Order 2007 \(S.I. 2007/289\)](#), art. 1(2)(3), [Sch. 1 para. 9](#) (which substitution is, as respects para. (n), continued (11.2.2010) by [The Pharmacy Order 2010 \(S.I. 2010/231\)](#), art. 1(2)(c), [Sch. 6 para. 2](#))
- F7** Words in section 343(2) Table omitted (1.8.2012) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 15 para. 51](#); S.I. 2012/1319, art. 2(4); S.I. 2012/1319, art. 2(4)
- F8** Words in s. 343(2) Table added (6.4.2008) by [The Income Tax \(Professional Fees\) Order 2008 \(S.I. 2008/836\)](#), arts. 1, [2\(2\)](#)
- F9** Words in s. 343(2) Table inserted (2.12.2019) by [Children and Social Work Act 2017 \(c. 16\)](#), s. 70(2), [Sch. 5 para. 29](#); S.I. 2019/1436, reg. 2(s)
- F10** Words in s. 343(2) inserted (10.5.2013) by [The Income Tax \(Professional Fees\) Order 2013 \(S.I. 2013/1126\)](#), arts. 1, [2\(2\)](#)
- F11** Words in s. 343(2) Table inserted (6.4.2014) by [The Income Tax \(Professional Fees\) Order 2014 \(S.I. 2014/859\)](#), arts. 1, [2\(a\)](#)
- F12** Words in s. 343(2) Table inserted (6.4.2014) by [The Income Tax \(Professional Fees\) Order 2014 \(S.I. 2014/859\)](#), arts. 1, [2\(b\)](#)
- F13** Words in s. 343(2) Table added (6.4.2008) by [The Income Tax \(Professional Fees\) Order 2008 \(S.I. 2008/836\)](#), arts. 1, [2\(3\)](#)

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- F14** Words in s. 343(2) inserted (10.5.2013) by [The Income Tax \(Professional Fees\) Order 2013 \(S.I. 2013/1126\)](#), arts. 1, **2(3)**
- F15** Word in s. 343(2) Table inserted (1.4.2015) by [The Income Tax \(Professional Fees\) Order 2015 \(S.I. 2015/886\)](#), arts. 1, **2(b)**
- F16** Words in s. 343(2) omitted (1.4.2012) by virtue of [Education Act 2011 \(c. 21\)](#), s. 82(3), **Sch. 2 para. 26**; S.I. 2012/924, art. 2
- F17** Words in s. 343(2) Table substituted (1.4.2015) by [The Income Tax \(Professional Fees\) Order 2015 \(S.I. 2015/886\)](#), arts. 1, **2(a)**
- F18** Words in s. 343(2) added (6.4.2005) by [The Income Tax \(Professional Fees\) Order 2005 \(S.I. 2005/1091\)](#), arts. 1, **2**
- F19** Words in s. 343(2) substituted (1.1.2010) by [Legal Services Act 2007 \(c. 29\)](#), s. 211(2), **Sch. 21 para. 137(a)** (with ss. 29, 192, 193); S.I. 2009/3250, art. 2(h)
- F20** Words in s. 343(2) substituted (1.1.2010) by [Legal Services Act 2007 \(c. 29\)](#), s. 211(2), **Sch. 21 para. 137(b)** (with ss. 29, 192, 193); S.I. 2009/3250, art. 2(h)
- F21** Words in s. 343(2) added (1.7.2003) by [The Income Tax \(Professional Fees\) Order 2003 \(S.I. 2003/1652\)](#), arts. 1, **2**
- F22** Words in s. 343(2) added (17.5.2004) by [The Income Tax \(Professional Fees\) Order 2004 \(S.I. 2004/1360\)](#), arts. 1, **2**
- F23** Words in s. 343(2) Table inserted (1.12.2012) by [The Income Tax \(Professional Fees\) Order 2012 \(S.I. 2012/3004\)](#), arts. 1, **2**
- F24** 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)

Modifications etc. (not altering text)

- C1** S. 343(2) amendment continued (11.2.2010) by [The Pharmacy Order 2010 \(S.I. 2010/231\)](#), art. 1(2)(c), Sch. 6 para. 2

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—
- it is paid to a body of persons approved under this section, and
 - 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—
- 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),
 - the maintenance or improvement of standards of conduct and competence among the members of a profession,
 - 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) [^{F25}An officer of Revenue and Customs] may approve a body of persons under this section if, on an application by the body, [^{F26}the officer][^{F27}is satisfied] that—
- the body is not of a mainly local character,
 - its activities are carried on otherwise than for profit, and
 - its activities are wholly or mainly directed to objects within subsection (2).

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- (4) [F25 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), [F25 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 [F25 an officer of Revenue and Customs] is allowable under this section.
- (6) In determining that part, [F25 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

- F25** 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)
- F26** 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)
- F27** 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 [F25 an officer of Revenue and Customs] under section 344

- (1) [F25 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 [F25 an officer of Revenue and Customs] under section 344 or subsection (1) may appeal ^{F28}....
- (3) The notice of appeal must be given to [F25 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

- F25** 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)
- F28** Words in s. 345(2) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 337](#)

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