



# 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,
  - [<sup>F1</sup>(c) the dental care professionals register,]

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*Status: Point in time view as at 11/02/2010. This version of this provision has been superseded.*

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- (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,
- [<sup>F2</sup>(l) the Register of Pharmacists maintained under article 10(1) of the Pharmacists and Pharmacy Technicians Order 2007,
- (m) the Register of Pharmacy Technicians maintained under 21(1) of the Pharmacists and Pharmacy Technicians Order 2007,
- (n) the register of pharmaceutical chemists kept under Articles 6 and 9 of the Pharmacy (Northern Ireland) Order 1976.]
- [<sup>F3</sup>(o) the register maintained by the General Social Care Council,
- (p) the register maintained by the Care Council for Wales,
- (q) the register maintained by the Scottish Social Services Council,
- (r) the register maintained by the Northern Ireland Social Care Council.]

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.
  - [<sup>F4</sup>(d) the register maintained by the Animal Medicines Training Regulatory Authority pursuant to paragraph 13 of Schedule 3 to the Veterinary Medicines Regulations 2006.]

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.
  - [<sup>F5</sup>(d) the register maintained by the General Teaching Council for Northern Ireland.]

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[<sup>F6</sup>Patent attorneys] and [<sup>F7</sup>trade mark attorneys]

8. Registration fee payable by—
- (a) a registered [<sup>F6</sup>patent attorney],
  - (b) a registered [<sup>F7</sup>trade mark attorney].
9. Practising fee payable by—
- (a) a registered [<sup>F6</sup>patent attorney],
  - (b) a registered [<sup>F7</sup>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.

[<sup>F8</sup>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.]

[<sup>F9</sup>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 [<sup>F10</sup>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](#))

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- F2** 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**)
- F3** 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)**
- F4** 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)**
- F5** Words in s. 343(2) added (6.4.2005) by **The Income Tax (Professional Fees) Order 2005 (S.I. 2005/1091)**, arts. 1, **2**
- F6** 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)
- F7** 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)
- F8** Words in s. 343(2) added (1.7.2003) by **The Income Tax (Professional Fees) Order 2003 (S.I. 2003/1652)**, arts. 1, **2**
- F9** Words in s. 343(2) added (17.5.2004) by **The Income Tax (Professional Fees) Order 2004 (S.I. 2004/1360)**, arts. 1, **2**
- F10** 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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