



# 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—
- <sup>F1</sup>(a) .....
  - (b) the register maintained by the Registrar of Chiropractors,

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- [<sup>F2</sup>(c) the dental care professionals register,]
  - (d) the dentists register,
  - (e) the register of dispensing opticians,
  - (f) the register maintained by [<sup>F3</sup>the Health and Care Professions Council] ,
  - <sup>F4</sup>(g) .....
  - (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>F5</sup>(l) the register maintained under article 19 of the Pharmacy Order 2010 so far as relating to pharmacists or pharmacy technicians,]
  - [<sup>F6</sup>(n) the register of pharmaceutical chemists kept under Articles 6 and 9 of the Pharmacy (Northern Ireland) Order 1976.]
  - [<sup>F7</sup>(o) <sup>F8</sup> .....
  - (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.]
- <sup>F1</sup>(2) .....
- (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>F9</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—
  - <sup>F10</sup>(a) .....
  - (b) the register maintained by the General Teaching Council for Scotland,
  - (c) the register maintained by the General Teaching Council for Wales.
  - [<sup>F11</sup>(d) the register maintained by the General Teaching Council for Northern Ireland.]

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*[<sup>F12</sup>Patent attorneys] and [<sup>F13</sup>trade mark attorneys]*

- (8) Registration fee payable by—
  - (a) a registered [<sup>F12</sup>patent attorney],
  - (b) a registered [<sup>F13</sup>trade mark attorney].
- (9) Practising fee payable by—
  - (a) a registered [<sup>F12</sup>patent attorney],
  - (b) a registered [<sup>F13</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>F14</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>F15</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>F16</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) 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)

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- 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 s. 343(2) Table added (6.4.2008) by **The Income Tax (Professional Fees) Order 2008 (S.I. 2008/836)**, arts. 1, 2(2)
- F8** 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)
- F9** 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)
- F10** 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
- F11** Words in s. 343(2) added (6.4.2005) by **The Income Tax (Professional Fees) Order 2005 (S.I. 2005/1091)**, arts. 1, 2
- F12** 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)
- F13** 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)
- F14** Words in s. 343(2) added (1.7.2003) by **The Income Tax (Professional Fees) Order 2003 (S.I. 2003/1652)**, arts. 1, 2
- F15** Words in s. 343(2) added (17.5.2004) by **The Income Tax (Professional Fees) Order 2004 (S.I. 2004/1360)**, arts. 1, 2
- F16** 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

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