



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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- [^{F2}(c) the dental care professionals register,]
 - (d) the dentists register,
 - (e) the register of dispensing opticians,
 - (f) the register maintained by [^{F3}the Health and Care Professions Council] ,
 - ^{F4}(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,
 - [^{F5}(l) the register maintained under article 19 of the Pharmacy Order 2010 so far as relating to pharmacists or pharmacy technicians,]
 - [^{F6}(n) the register of pharmaceutical chemists kept under Articles 6 and 9 of the Pharmacy (Northern Ireland) Order 1976.]
 - ^{F7}[^{F8}(o)
 - (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.]
 - [^{F9}(s) the register of social workers in England kept under section 39(1) of the Children and Social Work Act 2017.]
- [^{F10}(1A) Trainee registration fee payable by a specialty registrar to a body which recommends specialty registrars to the registrar of the General Medical Council for the award of a certificate of completion of training under section 34L of the Medical Act 1983.]
- [^{F11}(1B) Trainee registration fee payable by a person listed in the dentists register to a body which provides evidence to the General Dental Council relating to a person's suitability to be awarded a Certificate of Completion of Specialist Training in a specialist branch of dentistry pursuant to regulations made under section 26(3) and (4) of the Dentists Act 1984]
- ^{F1}(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.
 - [^{F12}(ca) any list or register of veterinary nurses maintained by the Royal College of Veterinary Surgeons,]
 - [^{F13}(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.

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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

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Changes and effects yet to be applied to :

- s. 343(2) Table words inserted by [S.I. 2024/374 Sch. 5 para. 5](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)