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STATUTORY INSTRUMENTS

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**2005 No. 1091**

**INCOME TAX**

**The Income Tax (Professional Fees) Order 2005**

*Made* - - - - - *4th April 2005*

*Coming into force* - - - *6th April 2005*

The Commissioners of Inland Revenue, in exercise of the power conferred upon them by section 343(3) and (4) of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup>, make the following Order: