
EXPLANATORY NOTE

(This note is not part of the Order)

Section 343 of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) provides for a deduction from employment income for an amount paid in respect of a professional fee. “Professional fee” means a fee mentioned in the Table in subsection (2) of the section. Under subsections (3) and (4) of section 343, the Commissioners for Her Majesty’s Revenue and Customs may by order add fees to the Table.

Paragraph (2) of article 2 of this Order adds to the Table fees payable on the application by social care workers in England, Wales, Scotland and Northern Ireland, who wish to be included on registers maintained by the General Social Care Council, the Care Council for Wales, the Scottish Social Services Council and the Northern Ireland Social Care Council respectively.

Paragraph (3) of article 2 of this Order adds to the Table fees payable on the application by a person to be included on a register maintained by The Animal Medicines Training Regulatory Authority (AMTRA).

This Order does not impose new costs on business.