
STATUTORY INSTRUMENTS

2012 No. 3004

INCOME TAX

The Income Tax (Professional Fees) Order 2012

Made - - - - 30th November 2012

Coming into force - - 1st December 2012

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred upon them by section 343(3) and (4) of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾, make the following Order:

(1) [2003 c.1](#); subsections (3) and (4) of section 343 were amended by paragraphs 101, 102(2) and 102(3)(e) of Schedule 4 to the Commissioners for Revenue and Customs Act [2005 \(c.11\)](#).