
STATUTORY INSTRUMENTS

2014 No. 859

The Income Tax (Professional Fees) Order 2014

Addition of fees to the Table in section 343(2) of the Income Tax (Earnings and Pensions) Act 2003

2. The Table in section 343(2) of the Income Tax (Earnings and Pensions) Act 2003(1) (deduction for professional membership fees) is amended as follows—

(a) after item 1A insert—

“**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(2).”;

(b) after item 3(c) insert—

“(ca) any list or register of veterinary nurses maintained by the Royal College of Veterinary Surgeons.”.

(1) Section 343 has been amended; the relevant amending instruments are [S.I. 2008/836](#) and [S.I. 2013/1126](#).
(2) [1984 c. 24](#).