

2014 No. 859

INCOME TAX

The Income Tax (Professional Fees) Order 2014

Made - - - - *28th March 2014*

Coming into force - - *6th April 2014*

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

Citation and commencement

1. This Order may be cited as the Income Tax (Professional Fees) Order 2014 and comes into force on 6th April 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(b) (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(c).”;

(b) after item 3(c) insert—

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

Jim Harra
Jennie Granger

28th March 2014

Two of the Commissioners for Her Majesty's Revenue and Customs

(a) 2003 c.1: subsections (3) and (4) of section 343 were amended by paragraphs 102(2) and 102(3)(e) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c.11).
(b) Section 343 has been amended; the relevant amending instruments are S.I. 2008/836 and S.I. 2013/1126.
(c) 1984 c. 24.

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 the earnings of an employment 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 professional fees to the Table.

This Order, which comes into force on 6th April 2014, adds items 1B and 3(ca) to the Table.

The General Dental Council (Specialist List) Regulations 2008 made by the General Dental Council (“GDC”) under section 26(3) and (4) of the Dentists Act 1984 prescribe a number of titles relating to specialised branches of dentistry for use by a registered dentist (“dentist”) who is qualified to practise or practising the relevant specialism. One of the means by which a dentist can fulfil the conditions for using a prescribed title is by the award by GDC of a certificate confirming that the dentist has completed relevant specialist training. In undertaking that training, a dentist will incur a trainee registration fee payable to the body that will provide evidence to the GDC confirming that the dentist has satisfactorily completed the relevant training. Item 1B allows a dentist to claim deduction from earnings in respect of such a fee.

Item 3(ca) allows a deduction from earnings to be made in respect of a fee payable for entry or retention of a name on any register or list of veterinary nurses maintained by the Royal College of Veterinary Surgeons. The recording of the name of a veterinary nurse is necessary in order to permit the nurse to undertake medical treatment and minor surgery to an animal as described in paragraph 6 of Schedule 3 to the Veterinary Surgeons Act 1966 (c. 36).

Tax Information and Impact Notes covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.