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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:

**Citation and commencement**

1. This Order may be cited as the Income Tax (Professional Fees) Order 2005 and shall come into force on 6th April 2005.

**Addition of fee to Table in s.343(2) of Income Tax (Earnings and Pensions) Act 2003**

2. At the end of item 7 in the Table of fees in section 343(2) of the Income Tax (Earnings and Pensions) Act 2003<sup>(2)</sup> there shall be added—

“(d) the register maintained by the General Teaching Council for Northern Ireland.”.

4th April 2005

*Ann Chant*  
*Helen Ghosh*  
Two of the Commissioners of Inland Revenue

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(1) 2003 c. 1.

(2) There is an amendment to the Table which is not relevant for present purposes.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## 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) the Board of Inland Revenue may by order add fees to the Table.

This Order amends the Table the fee payable for the entry or retention of a name in the register maintained by the General Teaching Council for Northern Ireland.

This Order does not impose new costs on business.