

2008 No. 836

INCOME TAX

The Income Tax (Professional Fees) Order 2008

Made - - - - *26th March 2008*

Coming into force - - *6th April 2008*

The Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by subsections (3) and (4) of section 343 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 2008 and shall come into force on 6th April 2008.

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

2.—(1) In section 343 of the Income Tax (Earnings and Pensions) Act 2003(b) the Table in subsection (2) is amended as follows.

(2) At the end of item 1 (Health professionals) add—

- “(o) the register maintained by the General Social Care Council,
- (p) the register maintained by the Care Council for Wales,
- (q) the register maintained by the Scottish Social Services Council,
- (r) the register maintained by the Northern Ireland Social Care Council.”.

(3) At the end of item 3 (Animal health professionals) add—

- “(d) the register maintained by the Animal Medicines Training Regulatory Authority pursuant to paragraph 13 of Schedule 3 to the Veterinary Medicines Regulations 2006.”(c).

Dave Hartnett
Mike Eland

26th March 2008

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 (3)(e) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11).
(b) The Table in section 343 was relevantly amended by S.I. 2005/2011 and 2007/289.
(c) S.I. 2006/2407.

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.

£3.00

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