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STATUTORY INSTRUMENTS

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**2013 No. 1126**

**INCOME TAX**

**The Income Tax (Professional Fees) Order 2013**

*Made* - - - - *10th May 2013*

*Coming into force* - - *10th May 2013*

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

**Citation and commencement**

1. This Order may be cited as the Income Tax (Professional Fees) Order 2013 and comes into force on 10th May 2013.

**Addition of fees to the 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(2) (deduction for professional membership fees), the Table in subsection (2) is amended as follows—

(2) After item 1 insert—

“**1A.** Trainee registration fee payable by a specialty registrar to a body which recommends specialty registrars to the registrar of the General Medical Council for the award of a certificate of completion of training under section 34L of the Medical Act 1983(3).”

(3) After item 5 insert—

“**5A.** Fee payable to the Costs Lawyer Standards Board on applying for a costs lawyer practising certificate.”

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(1) 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).  
(2) The Table in section 343 has been amended but the amendments are not relevant to this Order.  
(3) 1983 c.54; section 34L was inserted by paragraph 10 of Schedule 1 to S.I. 2010/ 234.

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**Status:** This is the original version (as it was originally made).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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10th May 2013

*Nick Lodge*  
*Jim Harra*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

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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 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.

Article 2(2) of this Order adds the trainee registration fee payable by a specialty registrar to a body which recommends specialty registrars to the registrar of the General Medical Council (GMC) for the award of a certificate of completion of training under section 34L of the Medical Act 1983 (c. 54). The recommendation of a speciality registrar to the registrar of the GMC is a requirement set out in paragraph 2.12 of the fourth edition of ‘A Reference Guide for Postgraduate Specialty Training in the UK’, published on 4 June 2010, commonly referred to as the ‘Gold Guide’.

Article 2(3) of this Order adds the fee payable by costs lawyers to the Costs Lawyer Standards Board in order to acquire a practising certificate.

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