STATUTORY INSTRUMENTS

2015 No. 886

INCOME TAX

The Income Tax (Professional Fees) Order 2015

Made - - - -	*24th March 2015*
Coming into force - -	*1st April 2015*

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(**1**).

Citation and commencement

1. This Order may be cited as the Income Tax (Professional Fees) Order 2015 and comes into force on 1st April 2015.

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

2. In section 343 of the Income Tax (Earnings and Pensions) Act 2003(**2**) (deduction for professional membership fees), in the Table in subsection (2), item 7 is amended as follows—

(a) In sub-paragraph (c) for "General Teaching Council for Wales" substitute "Education Workforce Council".

(b) Accordingly, in the heading, after "Teachers" insert "etc".

Edward Troup
Jim Harra
Two of the Commissioners for Her Majesty's Revenue and Customs

24th March 2015

(**1**) 2003 c.1; subsections (3) and (4) of section 343 were amended by paragraph 102(2) and (3)(e) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c.11).
(**2**) Section 343 has been amended; the relevant amending instruments are S.I. 2005/1091 and S.I. 2012/924.