

**2012 No. 3004**

**INCOME TAX**

**The Income Tax (Professional Fees) Order 2012**

*Made* - - - - *30th November 2012*

*Coming into force* - - *1st December 2012*

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

**Citation and commencement**

1. This Order may be cited as the Income Tax (Professional Fees) Order 2012 and comes into force on 1st December 2012.

**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<sup>(b)</sup> (deduction for professional membership fees), at the end of the Table in subsection (2) insert—

**“Occupations in the gambling industry**

16. Fee payable—

- (a) on applying for a personal licence from the Gambling Commission under the Gambling Act 2005<sup>(c)</sup>, or
- (b) on applying to vary such a licence.

17. Any fee payable to the Gambling Commission under section 132 of that Act.”

*Jim Harra*  
*Ruth Owen*

30th November 2012

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

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(a) 2003 c.1; subsections (3) and (4) of section 343 were amended by paragraphs 101, 102(2) and 102(3)(e) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c.11).  
(b) Relevant amending instruments are S.I. 2003/1652, and S.I. 2004/1360.  
(c) 2005 c.19.

## 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 fees to the Table.

This Order adds to the Table the fees payable under the Gambling Act 2005 (c.19) on the application for or variation of a personal licence, and any fee payable under section 132 of that Act. Section 127 of that Act explains the nature of a personal licence.

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

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