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## **Deduction for fees and subscriptions paid to professional bodies or learned societies**

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HMRC has updated the list professional bodies and learned societies, approved by HMRC for the purposes of Section 344 ITEPA 2003 (Deduction for fees and subscriptions paid to professional bodies or learned societies).

What is allowable -

A statutory fee or contribution shown in the list is allowable where employees:

- pay this out of their earnings from an employment

and

- are required to pay this as a statutory condition of following their employment.

An annual subscription to a body shown in the list as approved by HMRC is allowable where:

- employees pay this out of their earnings from an employment

and

- the activities of the body are directly relevant to the employment.

The activities of a body are directly relevant to an employment where the performance of the duties of that employment:

- is directly affected by the knowledge concerned

or

- involves the exercise of the profession concerned.

The updated list is available from HMRC.

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