

[05-02-17] Deduction for statutory registration fees paid to the Health and Social Care Professionals Council (CORU)

Reviewed January 2017

1. Introduction

A tax deduction may be granted in respect of costs incurred on the annual statutory registration fee paid to the Health and Social Care Professionals Council (CORU).

The Health and Social Care Professionals Act 2005 (as amended) provides for the establishment of 13 separate registration boards for the purposes of regulating health and social care professionals. To date, nine boards have been set up.

2. Self-Employed Professionals

A self-employed health professional may claim a deduction in his/her accounts prepared for tax purposes in respect of the cost of the annual statutory registration fee.

3. Employed Professionals

Health and social care professionals in employment may claim a tax deduction in respect of the cost of the annual statutory registration fee. This deduction may be granted in his/her tax credit certificate.

However, where an employer pays the registration fee on behalf of an employee, then –

- (a) the employee may not claim a tax deduction in respect of such fee; and
- (b) the fee is not to be treated as a taxable perquisite of the employee.

4. Registration Boards

CORU currently has registers open for the following professions:

- Dieticians,
- Medical Scientists
- Occupational Therapists
- Optometrists and Dispensing Opticians
- Physiotherapists
- Radiographers and Radiation Therapists
- Social Care Workers
- Social Workers
- Speech and Language Therapists

Registers for the following professionals will be rolled put by CORU on a phased basis:

- Clinical Biochemists
- Orthoptists
- Podiatrists
- Psychologists

5. Flat Rate Expense Deduction

Apart from the deduction in respect of the annual statutory registration fee referred to above, a flat rate expense deduction is also available in respect of other expenses incurred by (i) Occupational Therapists, (ii) Physiotherapists and (iii) Radiographers - see [Tax and Duty Manual 05-02-01](#).