

Deduction for statutory registration fees paid to the Health and Social Care Professionals Council (CORU)

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1 Introduction

The Health and Social Care Professionals Act 2005 (as amended) provides for the establishment of registration boards for the purposes of regulating health and social care professionals.

CORU is made up of the Health and Social Care Professionals Council and a number of Registration Boards, one for each profession named in the Act.

A tax deduction may be granted in respect of any statutory registration fees paid to CORU being:

- The initial registration fee
- Annual retention fees
- Any restoration fees.

1.1 Professions regulated by CORU

CORU currently regulates the following professions:

- Dietitians
- Dispensing Opticians
- Medical Scientists
- Occupational Therapists
- Optometrists
- Physical Therapists
- Physiotherapists
- Podiatrists/Chiropodists
- Radiographers
- Radiation Therapists
- Social Workers
- Speech and Language Therapists
- Social Care Workers

The current register for each of these professions is available [on the CORU website](#).

The professions soon to be regulated are:

- Clinical Biochemists
- Counsellors
- Orthoptists
- Psychologists
- Psychotherapists

2 Self-Employed Professionals

The legislation governing the deductibility of expenses under Case I (trade) or Case II (profession) is set out in section 81 of the Taxes Consolidation Act 1997. It provides that, for an expense to qualify as a deduction against the profits of a trade or profession, the expense must be laid out or expended wholly and exclusively for the purposes of the trade or profession.

Where the criteria contained in section 81 have been met, CORU annual statutory registration fee(s) may be deducted when arriving at the business profits assessable to tax under Case I or Case II.

3 Employed Professionals

The legislation governing the deductibility of expenses incurred in employment is set out in section 114 of the Taxes Consolidation Act 1997. It provides that, for an expense to qualify as a deduction against income from an office or employment, the expense must be wholly, exclusively and necessarily incurred in the performance of the duties of the office or employment.

Health and social care professionals in employment may claim a tax deduction for CORU annual statutory registration fee(s) incurred, where section 114 criteria have been met.

In cases where the fee has been incorporated into the flat rate expense allowance available for the profession, the flat rate expense allowance amount should be claimed instead. See [paragraph 4](#) for further information. In this manner, a deduction may be granted where the employee incurs the expense i.e., an employee will not have to wait until year end to claim the expense.

The employee may claim the deduction either:

- via [myAccount](#), or
- (if the employee is registered for Income Tax) on their Form 11 Income Tax return via [ROS](#).

Where an employer reimburses registration fees incurred by an employee, then:

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

4 Flat Rate Expense Allowance Deduction

In cases where the CORU annual retention fee has been incorporated into the Flat Rate Expense allowance available for the profession, then only the flat rate expense allowance amount should be claimed.

Currently, CORU registration fees have been incorporated into the flat rate expense allowance for the following professionals:

- Dieticians
- Dispensing Opticians
- Medical scientists
- Optometrists
- Social Workers
- Speech & Language Therapists
- Occupational Therapists
- Physiotherapists
- Radiographers/Radiation Therapists

NOTE: Prior to 2023, the flat rate expense deduction for Occupational Therapists, Physiotherapists and Radiographers/Radiation Therapists did not include the €100 CORU annual registration fee. Therefore, for years prior to 2023, in addition to the flat rate expense allowance, these three professions are entitled to make a claim under section 114 for the €100 annual registration fee.

The flat rate expenses list for the various professions and details on how to claim a flat rate expense allowance and a deduction under section 114, are available on the [Revenue website](#).