

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

*Reviewed February 2016*

### **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) under the provisions of the Health and Social Care Professionals Act 2005 (as amended).

The 2005 Act (as amended) provides for the establishment of 13 separate Registration Boards for the purposes of regulating health and social care professionals.

### **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 professionals in employment may claim a tax deduction in respect of the cost of the annual statutory registration fee. Such deduction may be granted in his/her determination of tax credits and standard rate cut-off point (and in his/her end of year PAYE Balancing Statement).

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,
- Occupational Therapists
- Radiographers and Radiation Therapists
- Social Workers
- Speech and Language Therapists
- Optometrists and Dispensing Opticians

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

- Clinical Biochemists
- Medical Scientists
- Orthoptists
- Physiotherapists
- Podiatrists
- Psychologists
- Social Care Workers

#### **5. Flat Rate Expense Deduction**

Separately from any 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.