

Society information

Name of Society

Address of Society

Post code

Declaration

I've read Section 344 Income Tax (Earnings and Pensions Act 2003 which is shown below. On behalf of the Society named above, I apply for approval of the Commissioners for HMRC under Section 344.

Signature of the responsible officer of the Society

Position held in Society

Printed name

Contact email address

Date of application DD MM YYYY

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Income Tax (Earnings and Pensions) Act 2003

Section 344 Deduction for annual subscriptions

- (1) A deduction from earnings from an employment is allowed for an amount paid in respect of an annual subscription if -
 - (a) it is paid to a body of persons approved under this section, and
 - (b) the activities of the body which are directed to one or more of the objects within subsection (2) are of direct benefit to, or concern the professional practised in, the performance of the duties of the employment.
- (2) The objects are -
 - (a) the advancement or dissemination of knowledge (whether generally or among persons belonging to the same or similar professions or occupying the same or similar positions),
 - (b) the maintenance or improvement of standards of conduct or competence among the members of a profession,
 - (c) the provision of indemnity or protection to members of a profession against claims in respect of liabilities incurred by them in the exercise of their profession.
- (3) [An officer of Revenue and Customs] may approve a body of persons under this section if, on an application by the body, [the officer is satisfied] that -
 - (a) the body is not of a mainly local character,
 - (b) its activities are carried on otherwise than for profit, and
 - (c) its activities are wholly or mainly directed to objects within subsection (2).
- (4) [An officer of Revenue and Customs] must give notice to the body of their decision on the application.
- (5) If the activities of the body are to a significant extent directed to objects other than those objects within subsection (2), [an officer of Revenue and Customs] may -
 - (a) determine the proportion of the activities directed to objects within subsection (2)
 - (b) determine that only such corresponding part of the subscription as is specified by [an officer of Revenue and Customs] is allowable under this section.

- (6) In determining that part, [an officer of Revenue and Customs] must have regard to the proportion of expenditure of the body attributable to objects other than objects within subsection (2) and all other relevant circumstances.
- (7) If a body applies for approval under this section and is approved, a subscription paid to it -
 - (a) before it has applied but in the same tax year as the application, or
 - (b) after it has applied but before it is approved,is treated for the purposes of this section as having been paid to an approved body.

Section 345 Decisions of an officer of HM Revenue and Customs under Section 344

- (1) [An officer of Revenue and Customs] may by notice given to the body in question -
 - (a) withdraw an approval given under section 344, and
 - (b) withdraw or vary a determination made under that section,to take account of any change of circumstances.
- (2) A body aggrieved by a decision of [an officer of Revenue and Customs] under section 344 or subsection (1) may appeal.
- (3) The notice of appeal must be given to [an officer of Revenue and Customs] within 30 days after the date on which notice of their decision was given to the body.