

It will help to avoid delay.

Application for subscriptions to be allowed as a tax deduction

Reference	
Use this reference if you write or call.	_

Throughout this form the word 'Society' means a professional body, learned society or other similar organisation. Please read Section 344 (Income Tax Earnings and Pensions) Act 2003, which is shown on the other side of this form.

Then fill in and return this form with copies of:

• documents giving details of the Society's constitution, aims and nature, and conditions for membership

• annual accounts for the latest 3 years available

• the latest issues of the annual report and the Society's journals, news sheet, bulletin or similar document issued to its members

If these documents do not give a clear picture of the Society's activities, attach a statement of its activities during the last 3 years.

About the Society	
Are the Society's aims to: advance or spread knowledge, whether generall among people belonging to the same or similar professions or occupying the same or similar pos	•
No Yes • maintain or improve standards of conduct and competence in any profession	Yes If Yes, give the percentage of the Society's total expenditure on these aims.
 No Yes provide indemnity or protection to members of a profession against claims for liabilities incurred by them while working in their profession No Yes Can you state that the society is not of a mainly locharacter? 	Also attach a statement covering the latest period for which accounts have been completed showing details of: • allocation of expenditure between the aims in question 1 and other aims • how standing charges such as salaries, rents, business rates or community charge have been apportioned Are there any other factors which should be taken into account when deciding how much of the annual
NO les les	subscription can be allowed as a deduction?
3 Are any of the Society's activities carried on for profit?	No Yes If Yes, give details on a separate sheet.
Yes If Yes, give details on a separate shee of any activity not shown separately in the accounts.	What is the current amount of annual subscription (for each individual) to the Society? £

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Society information	
Name of Society	Address of Society
	Post code
Declaration	
Declaration I've read Section 344 Income Tax (Earnings and Pensions Acnamed above, I apply for approval of the Commissioners for	
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I've read Section 344 Income Tax (Earnings and Pensions Ac named above, I apply for approval of the Commissioners for Signature of the responsible officer of the Society	r HMRC under Section 344. Position held in Society

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.

Section345 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.