

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

Part 05-02-17

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Table of Contents

1 Introduction 3
1.1 Registration Boards 3
2 Self-Employed Professionals 4
3 Employed Professionals 4
4 Flat Rate Expense Deduction..... 5

A more recent version of this manual is available.

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 annual statutory registration fees paid to CORU being:

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

1.1 Registration Boards

CORU currently has registers open for the following professions:

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

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

Registers for the following professionals will be rolled out by CORU on a phased basis and once registered there will be an entitlement to a flat rate expense deduction:

- Clinical Biochemists
- Orthoptists
- Podiatrists
- Psychologists
- Social Care Workers
- Counsellors and 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 section 81 criteria 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 the section 114 criteria have been met.

In cases where the fee has been incorporated into the flat rate expenses available for the profession, the flat rate expense amount should be claimed instead. See [Chapter 4](#) for further information.

The employee may claim the deduction either:

- via [myEnquiries](#), or
- (if the employee is registered for income tax) on their Form 11 annual tax return via [ROS](#).

This 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.

However, where an employer reimburses¹ registration fees incurred by an employee, then:

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

¹ Although an employer cannot pay a fee on behalf of an employee, an employer may reimburse fees paid by his or her employee.

4 Flat Rate Expense Deduction

In cases where the fee has been incorporated into the Flat Rate Expenses available for the profession, the flat rate expense amount should be claimed.

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

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

See the [Revenue website](#) for details on how to claim a flat rate expense deduction.

Where CORU registration is required by statute, it would be appropriate for representative bodies of relevant professions to approach Revenue to agree the registration as a flat rate expense amount.

See [Tax and Duty Manual 05-02-01](#) for details of flat rate expenses currently available for various professions.