



Anise

Revenue 

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Office of the Revenue Commissioners
Income and Capital Taxes Division
Dublin Castle
Dublin 2, Ireland

Oifig na gCoimisinéirí Ioncaim
Rannán Cánacha Ioncaim agus Caipitiúla
Caisleán Bhaile Átha Cliath
Baile Átha Cliath 2, Éire

Mr. John Graby,
Director,
Royal Institute of the Architects of Ireland,
8 Merrion Square,
Dublin 2.

22 June 2010.



Dear Mr. Graby,

I can confirm that architects who pay the statutory registration fee of €490 to the Royal Institute of the Architects of Ireland may claim a tax deduction in respect of such payments with effect from 1 January 2010.

1. Self-Employed architects

An architect who is in private practice can claim a deduction in his/her accounts prepared for tax purposes in respect of the cost of this registration fee.

2. Employed architects

An architect who is in employment can claim a tax deduction in respect of the cost of this 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.

Yours sincerely,



Audrey Cooney

Personal Income Tax Branch 2.