

Part 05-02-16 Deduction for registration fees paid by Architects to the Royal Institute of the Architects of Ireland (RIAI)

Reviewed April 2017

1. Introduction

All practising architects are required, under the provisions of the Building Control Act 2007, to register with the Royal Institute of the Architects of Ireland and to pay an annual registration fee. This fee replaces the previous membership fee payable to the R.I.A.I.

2. 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.

3. 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.

4. Registration

The requirement to be registered was implemented with effect from 1 January 2010.

5. Flat Rate Expense Deduction

Certain architects in employment (i.e. (i) architects employed in the Civil Service and (ii) architects employed by Local Authorities) are, in addition to the tax deduction in respect of the actual amount of the registration fee payable to the R.I.A.I., also entitled to claim a flat rate expense deduction (see Par. 5-02-01 of Instructions Manual).

6. Flat Rate Expense Deduction

Certain architects in employment (i.e. (i) architects employed in the Civil Service and (ii) architects employed by Local Authorities) are, in addition to the tax deduction in respect of the actual amount of the registration fee payable to the R.I.A.I., also entitled to claim a flat rate expense deduction (see Par. 5-02-01 of Instructions Manual).