

26 July 2018



Dear Mr Murphy,

As the Representative Association for the Veterinary Nursing Profession in Ireland we wish to ask for clarification in relation to tax credits and tax exemptions for taxpayers within our profession.

We understand that as per the Irish Revenue Website that we are entitled to tax relief where we are obliged to launder our own uniforms whether our own or supplied by our place of work.

We would like to enquire as to employment expenses, those that directly relate “to the nature of the employee’s employment”. Aside from uniforms many Veterinary Nurses have to purchase their own tools and books necessary for their employment such as stethoscopes, pen torches, veterinary clippers, nail clippers, styptic powder to name a few. These items would fall within the class of tools essential to complete our work as nurses.

We would like to enquire further as to the likelihood of recovering tax or relief in relation to Veterinary Nurses who incur and are not reimbursed the cost of the registration fee with the Veterinary Council of Ireland that our veterinary colleagues enjoy. As per Section 114 of the Tax Consolidation Act 1997 in respect of expenses incurred “wholly, exclusively and necessary in the performance of those duties”, we also must pay a fee to join and then remain on the Register annually in order to be allowed to practice as Veterinary Nurses. Therefore, we believe that this should be taken into account for Veterinary Nurse taxpayers.

Finally, we would like to enquire as to tax relief in relation to continuing professional development. We are aware that in Ireland we do not have a similar section such as section 336 of ITEPA 2003 (whereby membership of a professional body will quite often have attached to it a requirement that its members engage in continuing professional development to ensure that individuals keep up to date with current developments in their chosen field) where deductions are allowed for in the United Kingdom within strict guidelines. We are aware that said training must be strictly updating an existing skill rather than learning new ones in order to be allowable and would appreciate if CPD such as wet labs or lectures within such parameters to be considered for deductions.

We would be very appreciative if you could review these matters and clarify the situation please.

Yours faithfully

IVNA