



**HM Revenue
& Customs**

**Personal Tax Group
PAYE, SA & NICs
(Employment Income)**
Royal House
Princes Gate
2-6 Homer Road
Solihull
West Midlands B91 3WG

Dr Kathy Wilson (Honorary Secretary)
British Society for Disability and Oral Health
Sedation Dept
Newcastle Dental Hospital
Richardson Road
Newcastle upon Tyne
NE3 4AZ

Tel 0121 712 8617

Fax 0121 712 8698

Email jackie.miller@hmrc.gsi.gov.uk

www.hmrc.gov.uk

Date 19th July 2011
Our ref RH/T1644/58/1978/JEM
Your ref

Dear Dr Wilson

**BRITISH SOCIETY FOR DISABILITY AND ORAL HEALTH
INCOME TAX RELIEF IN RESPECT OF ANNUAL MEMBERSHIP SUBSCRIPTIONS**

Thank you for your letter of the 22nd June advising me that the British Society of Dentistry for the Handicapped has changed name and is now called the British Society for Disability and Oral Health. The new title came into effect from 1998.

I can confirm that approval under S192 Income and Corporation Taxes Act (now S344 of the Income Tax (Earnings & Pensions) Act 2003) granted in 1978 will continue on the basis that there have been no other changes that have a bearing on this legislation.

The published list (known as List 3) is due to be revised shortly and the new title will be added at that time. Please advise your members that until the new title is included they should quote both the old and the new titles when requesting tax relief for their subscription.

Yours sincerely

**Miss J E Miller
Technical Assistant**

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001

Director: Mary Aiston



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