
STATUTORY INSTRUMENTS

2003 No. 1652

INCOME TAX

The Income Tax (Professional Fees) Order 2003

Made - - - - - *26th June 2003*

Coming into force - - - - - *1st July 2003*

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 343(3) and (4) of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Income Tax (Professional Fees) Order 2003 and shall come into force on 1st July 2003.

Addition of fee to the Table of fees mentioned in section 343(2) of the Income Tax (Earnings and Pensions) Act 2003

2. The following fee shall be added at the end of the Table of fees mentioned in section 343(2) of the Income Tax (Earnings and Pensions) Act 2003—

“14. Fee payable by a person employed or to be employed at a United Kingdom airport for a criminal records check required for the issue of a security pass authorising him to enter areas within the airport.”

26th June 2003

Nick Montagu
Helen Ghosh
Two of the Commissioners of Inland Revenue

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 343 of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) provides for the deduction from earnings of an employment to be allowed for an amount paid in respect of a professional fee. “Professional fee” means a fee mentioned in the Table in subsection (2) of the section. Under subsections (3) and (4) of the section, the Board of Inland Revenue may by order add fees to the Table.

This Order adds to the Table the fee payable by a person employed or to be employed at a United Kingdom airport for a criminal records check required for the issue of a security pass authorising him to enter areas within the airport.