
STATUTORY INSTRUMENTS

2004 No. 1360

INCOME TAX

The Income Tax (Professional Fees) Order 2004

Made - - - - *14th May 2004*

Coming into force - - *17th May 2004*

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⁾, make the following Order:

Citation and commencement

1. This Order may be cited as the Income Tax (Professional Fees) Order 2004 and shall come into force on 17th May 2004.

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

2. At the end of the Table in section 343(2) of the Income Tax (Earnings and Pensions) Act 2003⁽²⁾ there shall be added—

“15. Occupations in the private security industry

15. Fee payable on applying for a licence from the Security Industry Authority under the Private Security Industry Act 2001.”⁽³⁾

*Dave Hartnett
Helen Ghosh*

14th May 2004

Two of the Commissioners of Inland Revenue

(1) 2003 c. 1.
(2) The Table was amended, and item 14 inserted by S.I.2003/1652.
(3) 2001 c. 12.

Status: This is the original version (as it was originally made).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 a deduction from the earnings of an employment 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 on application by a person employed in the private security industry for a licence from the Security Industry Authority under the Private Security Industry Act 2001 (c. 12).

This order does not impose new costs on business.