



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 11

MISCELLANEOUS EXEMPTIONS

[^{F1}Monitoring schemes

Textual Amendments

- F1** S. 326A and cross-heading inserted (with effect in accordance with s. 39(2) of the amending Act) by [Finance Act 2011 \(c. 11\), s. 39\(1\)](#)

326A Fees relating to monitoring schemes relating to vulnerable persons

- (1) No liability to income tax arises by virtue of the payment or reimbursement of a fee in respect of [^{F2}—]
- ^{F3}(a) [an application to join the scheme administered under section 44 of the Protection of Vulnerable Groups (Scotland) Act 2007 (asp 14) (scheme to collate and disclose information about individuals working with vulnerable persons).
 - ^{F4}(b) [a fee paid by virtue of section 116A(4)(b) or (5)(b) of the Police Act 1997 (“the Police Act”) (fee for up-dating certificates);
 - (c) a fee paid under—

Changes to legislation: *Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Monitoring schemes is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (i) section 113A(1)(b) of the Police Act (fee for criminal record certificates);
 - (ii) section 113B(1)(b) of the Police Act (fee for enhanced criminal record certificates);
 - (iii) iii)section 114(1)(b) of the Police Act (fee for criminal record certificates: Crown employment); or
 - (iv) iv)section 116(1)(b) of the Police Act (fee for enhanced criminal record certificates: judicial appointments and Crown employment);
- where the application is made at the same time as an application under section 116A(4) or (5) of the Police Act for the certificate to be subject to update arrangements.
- (2) The Treasury may by order amend subsection (1) so as—
- (a) to add to the fees covered by that subsection a fee of a specified kind payable in connection with a scheme for England and Wales or Northern Ireland which corresponds to the scheme administered under section 44 of the Protection of Vulnerable Groups (Scotland) Act 2007, or
 - (b) to amend or remove a reference to a fee added under paragraph (a).]]

Textual Amendments

- F2** Word in s. 326A(1) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax \(Monitoring Schemes Relating to Vulnerable Persons\) Order 2013 \(S.I. 2013/1133\)](#), arts. 1(2), **2(a)**
- F3** Words in s. 326A(1) renumbered as s. 326A(1)(a) (with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax \(Monitoring Schemes Relating to Vulnerable Persons\) Order 2013 \(S.I. 2013/1133\)](#), arts. 1(2), **2(b)**
- F4** S. 326A(1)(b)(c) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax \(Monitoring Schemes Relating to Vulnerable Persons\) Order 2013 \(S.I. 2013/1133\)](#), arts. 1(2), **2(c)**

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)