

**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(a), 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(b) there shall be added—

**“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.”(c).

14th May 2004

*Dave Hartnett*  
*Helen Ghosh*  
Two of the Commissioners of Inland Revenue

---

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

## 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.

£3.00

© Crown copyright 2004

Printed and published in the UK by The Stationery Office Limited  
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's  
Stationery Office and Queen's Printer of Acts of Parliament.

E0729 5/2004 140729T 19585

ISBN 0-11-049307-9



9 780110 493077