
STATUTORY INSTRUMENTS

2013 No. 1133

**The Income Tax (Monitoring Schemes
Relating to Vulnerable Persons) Order 2013**

Amendment to the Income Tax (Earnings and Pensions) Act 2003

2. In section 326A(1) of the Income Tax (Earnings and Pensions) Act 2003 (exemption for fees relating to monitoring schemes relating to vulnerable persons)—

- (a) after “in respect of” insert “—”;
- (b) the remaining text becomes paragraph (a);
- (c) at the end insert—

“(b) a fee paid by virtue of section 116A(4)(b) or (5)(b) of the Police Act 1997⁽¹⁾ (“the Police Act”) (fee for up-dating certificates);

(c) a fee paid under—

- (i) section 113A(1)(b) of the Police Act⁽²⁾ (fee for criminal record certificates);
- (ii) section 113B(1)(b) of the Police Act⁽³⁾ (fee for enhanced criminal record certificates);
- (iii) iii)section 114(1)(b) of the Police Act⁽⁴⁾ (fee for criminal record certificates: Crown employment); or
- (iv) iv)section 116(1)(b) of the Police Act⁽⁵⁾ (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 up-date arrangements.”.

⁽¹⁾ [1997 c. 50](#); section 116A was inserted by section 83 of the Protection of Freedoms Act [2012 \(c. 9\)](#) and amended by [S.I. 2012/3006](#).

⁽²⁾ Section 113A(1)(b) was inserted by section 163(2) of the Serious Organised Crime and Police Act [2005 \(c. 15\)](#) (“SOCPA 2005”).

⁽³⁾ Section 113B(1)(b) was inserted by section 163(2) SOCPA 2005.

⁽⁴⁾ Section 114(1)(b) was substituted in relation to Scotland by [S.S.I. 2006/50](#).

⁽⁵⁾ Section 116(1)(b) was substituted in relation to Scotland by [S.S.I. 2006/50](#).