

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends section 326A of the Income Tax (Earnings and Pensions) Act 2003 (c. 1). It inserts an exemption from income tax for the fee for the up-dating service of the Disclosure and Barring Service in England and Wales where those fees are paid or reimbursed by an employer. It also provides an exemption from income tax for the fee for criminal record certificates and enhanced criminal record certificates in circumstances where an application is made at the same time as an application to the up-dating service and the fee is paid or reimbursed by an employer.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.