

2013 No. 1133

INCOME TAX

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

<i>Made</i>	- - - -	<i>15th May 2013</i>
<i>Laid before the House of Commons</i>		<i>16th May 2013</i>
<i>Coming into force</i>	- -	<i>10th June 2013</i>

The Treasury make the following Order in exercise of the power conferred by section 326A(2) of the Income Tax (Earnings and Pensions) Act 2003^(a).

Citation, commencement and effect

1.—(1) This Order may be cited as the Income Tax (Monitoring Schemes Relating to Vulnerable Persons) Order 2013.

(2) This Order comes into force on 10th June 2013 and has effect in relation to payments and reimbursements made on or after that date.

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^(b) (“the Police Act”) (fee for up-dating certificates);

- (c) a fee paid under—

- (i) section 113A(1)(b) of the Police Act^(c) (fee for criminal record certificates);
- (ii) section 113B(1)(b) of the Police Act^(d) (fee for enhanced criminal record certificates);

^(a) 2003 c. 1; section 326A was inserted by section 39 of the Finance Act 2011 (c. 11).

^(b) 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.

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

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

(iii) section 114(1)(b) of the Police Act(a) (fee for criminal record certificates: Crown employment); or

(iv) section 116(1)(b) of the Police Act(b) (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.”.

Mark Lancaster

David Evennett

15th May 2013

Two of the Lords Commissioners of Her Majesty’s Treasury

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>.

© Crown copyright 2013

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.

(a) Section 114(1)(b) was substituted in relation to Scotland by S.S.I. 2006/50.
(b) Section 116(1)(b) was substituted in relation to Scotland by S.S.I. 2006/50.

£4.00

E6591 05/2013 136591T 19585

ISBN 978-0-11-153927-9



9 780111 539279