

Mandatory Licences for Employees in Private Security

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Where an employee incurs the cost of a licence required under the Private Security Services Acts 2004 and 2011 to enable him or her to perform the duties of his or her employment, then a tax deduction at the employee's marginal rate of tax may be granted in respect of such cost.

In addition, where the cost of the licence is incurred by an employer on behalf of an employee or the employer reimburses the employee for such cost, Revenue are prepared to accept that no charge to income tax arises in respect of the employee.