

Mandatory Licences for Employees in Private Security

Part 05-02-15

Document last updated February 2025



1. Introduction

The Private Security Services Act 2004 is the primary legislation under which the Private Security Authority operates. The Act was amended by Part 4 of the Civil Law (Miscellaneous Provisions) Act 2011 and by the Private Security Services (Amendment) Act 2021.

Where an employee incurs the cost of a licence required under the Private Security Services Act 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 is prepared to accept that no charge to income tax arises in respect of the employee.

2. Making a Claim

Employees can claim relief for the cost of a licence required under the Private Security Services Act after the end of the year of assessment by submitting an annual [Income Tax Return](#). To make such a claim, the following steps are required:

1. Sign into [myAccount](#).
2. Click 'Review your Tax for the previous 4 years' link in 'PAYE Services'.
3. Request a Statement of Liability for the relevant tax year.
4. Click on 'Complete Income Tax Return'.
5. In the 'Tax Credits & Reliefs' page, select 'Your Job-Other PAYE Expenses' and input the claim details.
6. Complete and sign your Income Tax Return.

A claim for repayment of tax cannot be allowed where it is made more than four years after the end of the tax year or accounting period to which the claim relates.

A taxpayer can upload receipts and images of proof of payment using the Receipts tracker in [myAccount](#). If the receipts are not uploaded, they must be retained in the original form for a period of six years.