STATUTORY INSTRUMENTS

# 2015 No. 788

# **TONNAGE TAX**

The Tonnage Tax (Training Requirement) (Amendment) Regulations 2015

Made	18th March 2015
Laid before the House of	
Commons	23rd March 2015
Coming into force	1st October 2015

The Secretary of State, in exercise of the powers conferred by paragraphs 24, 27 to 29, 31 and 36 of Schedule 22 to the Finance Act 2000(1), makes the following Regulations:

#### **Citation and commencement**

**1.** These Regulations may be cited as the Tonnage Tax (Training Requirement) (Amendment) Regulations 2015 and they come into force on 1st October 2015.

#### Amendment of the Tonnage Tax (Training Requirement) Regulations 2000.

2.—(1) The Tonnage Tax (Training Requirement) Regulations 2000(2) are amended as follows.

- (2) In regulation 2 (interpretation)-
  - (a) after the definition of the Act insert—

""approved training" means any of the following referred to in the STCW Convention:

- (a) in relation to an able seafarer deck, the training referred to in paragraph 2.3.3.2 of Regulation II/5;
- (b) in relation to an able seafarer engine, the training referred to in paragraph 2.3.3.2 of Regulation III/5;
- (c) in relation to an electro-technical rating, the training referred to in paragraph 2.2.2.2 of Regulation III/7;";
- (b) after the definition of eligible officer trainee, insert-

"eligible rating trainee has the meaning given by regulation 7;";

<sup>(1) 2000</sup> c.17.

<sup>(2)</sup> S.I. 2000/2129 amended by S.I.2003/2320 and S.I. 2014/2394; there are other amending instruments but none is relevant.

- (c) in the definition of first certificate of competency at end, insert—
  - "(c) the appropriate certificate for an electro-technical officer serving on a seagoing ship powered by main propulsion machinery of 750kW or more referred to in paragraphs 1 and 2 of Regulation III/6.";
- (d) in the definition of relevant officer after "engineering officer", add "or an electro- technical officer.";
- (e) for the definition of the STCW Convention substitute—

""the STCW Convention" means the International Convention on Standards of Training, Certification and Watchkeeping for Seafarers, 1978, as amended(**3**);".

(3) In regulation 4, after paragraph (7) insert—

"(7A) A tonnage tax company may satisfy the requirement for providing the first year of training for an eligible officer trainee, other than a conversion trainee, by providing approved training for three eligible rating trainees."

(4) For existing regulation 7 (eligible officer trainee) substitute—

### "Meaning of eligible officer trainee and eligible rating trainee

- 7. For the purposes of these Regulations a person who is—
  - (a) a national of an EEA State, or a British Citizen from the Channel Islands or the Isle of Man, and
  - (b) ordinarily resident in the United Kingdom,

is an "eligible officer trainee" if that person is on a relevant course and an "eligible rating trainee" if that person is undergoing relevant training.".

- (5) In regulation 8 (the training commitment)
  - (a) in paragraph (4)(c)
    - (i) for "the total number of eligible officer trainees" substitute "the total number of eligible officer trainees and the total number of eligible rating trainees",
    - (ii) for "on approved courses" substitute "on relevant courses or undergoing approved training",
  - (b) in paragraph (5)(b) for "4(1) and 6,", substitute "4(1), (6) and (7A),".
- (6) In regulation 12 (end of period adjustments)-
  - (a) in paragraph (3)(a) for "the number of eligible officer trainees" substitute "the total number of eligible officer trainees and the total number of eligible rating trainees",
  - (b) in paragraph (3)(b)(ii) for "the number of eligible officer trainees" substitute "the total number of eligible officer trainees and the total number of eligible rating trainees",

(7) In regulation 21, in paragraph (1) after "eligible officer trainees" insert "(or the equivalent number of posts where the training commitment is satisfied by training ratings under regulation 4(7))".

<sup>(</sup>**3**) ISBN 978-92-801-1528-4.

Signed by authority of the Secretary of State for Transport

18th March 2015

John Hayes Minister of State Department for Transport

### **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations further amend the Tonnage Tax (Training Requirement) Regulations 2000.

The principal effect of the Regulations is to allow a tonnage tax company to satisfy its training obligations by electing to provide training for three ratings in place of each officer trainee that it is required to train. The Regulations also amend the definition of eligible officer trainee to include an electro-technical officer and make a consequential amendment to the definition of first certificate of competence.

Copies of the STCW Convention may be obtained via the website of the International Maritime Organization ("IMO") at www.imo.org/Publications, by e-mail from sales@imo.org or by post from the IMO, 4 Albert Embankment, London SE1 7SR, tel: + 44 (0)20 7735 7611/fax: + 44 (0)20 7587 3241 as a priced publication.

A full impact assessment of the effect that these Regulations will have on the costs of business and the voluntary sector is available from the Department for Transport, Great Minster House, 33 Horseferry Road, London SW1P 4DR and is published with the Explanatory Memorandum alongside these Regulations at www.legislation.gov.uk.