STATUTORY INSTRUMENTS

1992 No. 746

INCOME TAX

The Vocational Training (Tax Relief) Regulations 1992

Made - -Laid before the House of Commons - -

9th March 1992 13th March 1992

Coming into force

6th April 1992

THE VOCATIONAL TRAINING (TAX RELIEF) REGULATIONS 1992

- 1. Citation and commencement
- 2. Interpretation
- 3. Cases and conditions for relief at source
- 4. Notice of entitlement to relief at source
- 5. Refunds of training payments and awards of prizes
- Claims by training providers introductory 6.
- Payments by the Board under claims 7.
- 8. Interim claims in advance
- 9. Supplementary statements and claims
- 10. Interim claims in arrear
- Annual claims 11.
- 12. Inspection of records kept
- Keeping of records by training providers 13.
- 14. Provision of information to the Board Signature Explanatory Note