
STATUTORY INSTRUMENTS

1993 No. 1074

INCOME TAX

The Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) (Amendment) Regulations 1993

<i>Made</i>	- - - -	<i>14th April 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th April 1993</i>
<i>Coming into force</i>	- -	<i>7th May 1993</i>

The Treasury, in exercise of the powers conferred on them by section 32(1) of the Finance Act 1991⁽¹⁾, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) (Amendment) Regulations 1993 and shall come into force on 7th May 1993.

Amendments to the Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) Regulations 1992

2. In paragraph (2) of regulation 3 of the Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) Regulations 1992⁽²⁾—

(a) in sub-paragraph (a)(i) of that paragraph—

(i) for sub-paragraph (bb) there shall be substituted—

“(bb) Training for Work,”;

(ii) sub-paragraph (cc) shall be omitted;

(b) in sub-paragraph (b) of that paragraph—

(i) sub-paragraph (aa) of paragraph (i) and the word “or” immediately following it shall be omitted;

(ii) for sub-paragraph (bb) of paragraph (ii) and the word “or” immediately following it there shall be substituted—

(1) 1991 c. 31.

(2) S.I. 1992/734.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“(bb) Training for Work, or”.

14th April 1993

Tim Wood
Tim Kirkhope
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 7th May 1993, amend the Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) Regulations 1992 (S.I.1992/734) (“the principal Regulations”).

The principal Regulations specify the types of public financial assistance which preclude the giving of tax relief under section 32 of the Finance Act 1991 (c. 31) for payments in respect of qualifying courses of vocational training. Two types of public financial assistance specified in the principal Regulations are “Employment Training” and “Employment Action” both of which were replaced as from 29th March 1993 by a new type known as “Training for Work”. These Regulations accordingly delete references in the principal Regulations to “Employment Training” and “Employment Action” and substitute references to “Training for Work”.