
STATUTORY INSTRUMENTS

1993 No. 3118

INCOME TAX

**The Vocational Training (Tax Relief)
(Amendment No. 2) Regulations 1993**

		<i>10th December 1993 Laid before the House of Commons 10th December 1993</i>
<i>Made</i>	- - - -	
<i>Coming into force</i>	- -	<i>1st January 1994</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 32(3) of the Finance Act 1991⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Vocational Training (Tax Relief) (Amendment No.2) Regulations 1993 and shall come into force on 1st January 1994.

2. In the Vocational Training (Tax Relief) Regulations 1992⁽²⁾, in regulation 4(4), after subparagraph (c) there shall be inserted—

- “(ca) at the time the training payment was made, he had attained school-leaving age and, if under the age of nineteen, was not a person who was being provided with full-time education at a school,
- (cb) he has undertaken, or is undertaking, the course neither wholly nor mainly for recreational purposes or as a leisure activity.”.

10th December 1993

*L.J.H. Beighton
C.W. Corlett*
Two of the Commissioners of Inland Revenue

(1) 1991 c. 31.
(2) S.I. 1992/746, amended by S.I. 1993/1082.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Regulation)

These Regulations, which come into force on 1st January 1994, amend the Vocational Training (Tax Relief) Regulations 1992 (S.I. [1992/746](#)) by adding two additional requirements to the certificate to be given by the individual making the training payment.