
STATUTORY INSTRUMENTS

1995 No. 3274

INCOME TAX

The Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) (Amendment) Regulations 1995

Made - - - - *18th December 1995*
Laid before the House of
Commons - - - - *18th December 1995*
Coming into force - - *8th January 1996*

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 1995 and shall come into force on 8th January 1996.

Interpretation

2. In these Regulations “the principal Regulations” means the Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) Regulations 1992(2), and “regulation 3” means regulation 3 of the principal Regulations.

Amendments to the principal Regulations

3. In paragraph (2)(a)(i) of regulation 3—

- (a) in sub-paragraph (aa), there shall be added at the end the words “or any local name or description of Youth Training,”;
- (b) in sub-paragraph (bb), there shall be added at the end the words “or any local name or description of Training for Work,”;
- (c) for sub-paragraph (dd) and the word “or” immediately following it there shall be substituted—
“(dd) Modern Apprenticeships or Accelerated Modern Apprenticeships,”;

(1) 1991 c. 31; section 32(1) was amended by section 84(1) of the Finance Act 1994 (c. 9).
(2) S.I. 1992/734, amended by S.I. 1993/1074.

(d) after sub-paragraph (ee) there shall be added

“or

(ff) Jobmatch,”.

4. In paragraph (2)(b)(ii) of regulation 3—

(a) in sub-paragraph (aa), there shall be added at the end the words “or any local name or description of Youth Training,”;

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

“(bb) Training for Work, or any local name or description of Training for Work, or”;

(c) for sub-paragraph (cc) there shall be substituted—

“(cc) Modern Apprenticeships or Accelerated Modern Apprenticeships,”.

5. In paragraph (2)(c) of regulation 3, after paragraph (v) and the word “and” immediately following it there shall be added—

“(vi) under the Enterprise Ulster Scheme; and”.

Derek Conway

Simon Burns

Two of the Lords Commissioners of Her
Majesty’s Treasury

18th December 1995

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations 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 that preclude the giving of tax relief under section 32 of the Finance Act 1991 for payments in respect of qualifying courses of vocational training.

These Regulations update the principal Regulations by adding new types of public financial assistance, extending existing types to cover locally named schemes within the same type, and removing a type (Training Credits Scheme) that has been replaced.