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STATUTORY INSTRUMENTS

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**2000 No. 2129**

**TAXES**

**TONNAGE TAX**

**The Tonnage Tax (Training Requirement) Regulations 2000**

*Made* - - - - *3rd August 2000*  
*Laid before Parliament* *9th August 2000*  
*Coming into force* *31st August 2000*

**THE TONNAGE TAX (TRAINING  
REQUIREMENT) REGULATIONS 2000**

1. Citation and commencement
2. Interpretation
3. The minimum training obligation
4. (1) Subject to the provisions of this regulation—
5. The Board of directors of a tonnage tax company shall...
6. Where a company is a member of a tonnage tax...
7. Meaning of “eligible officer trainee”
8. The training commitment
9. When considering whether to approve a training commitment, the Secretary...
10. (1) Where the Secretary of State is minded not to...
11. (1) On the application of the company or group concerned,...
12. “End of period adjustments”
13. Payments in lieu of training
14. A company or group shall make payments in lieu of...
15. (1) The payments in lieu of training shall be calculated...
16. The payments in lieu of training shall be made to...
17. If in any case there is a failure in relation...
18. (1) A payment in lieu of training that has become...
19. Directions to provide information
20. Audits
21. Higher rate of payment in case of failure to meet training requirement
22. Certificate of non-compliance
23. (1) A company or group in respect of which a...
24. When considering an application to cancel a certificate of non-compliance,...

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Tonnage Tax (Training Requirement) Regulations 2000. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- 25. Disclosure of information
  - Signature
  - Explanatory Note

### Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Tonnage Tax (Training Requirement) Regulations 2000. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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### Changes and effects yet to be applied to :

- reg. 2 words added by [S.I. 2015/788 reg. 2\(2\)\(d\)](#)
- reg. 2 words inserted by [S.I. 2015/788 reg. 2\(2\)\(a\)](#)
- reg. 2 words inserted by [S.I. 2015/788 reg. 2\(2\)\(b\)](#)
- reg. 2 words inserted by [S.I. 2015/788 reg. 2\(2\)\(c\)](#)
- reg. 2 words omitted by [S.I. 2018/1221 Sch. para. 15\(2\)](#)
- reg. 2 words substituted by [S.I. 2013/2245 reg. 3\(2\)](#)
- reg. 2 words substituted by [S.I. 2015/788 reg. 2\(2\)\(e\)](#)
- reg 4 am by [S.I. 2003/2320 reg 3](#)
- reg. 7 substituted by [S.I. 2015/788 reg. 2\(4\)](#)
- reg. 7(a) substituted by [S.I. 2018/1221 Sch. para. 15\(3\)](#)
- reg. 8(4)(c) words substituted by [S.I. 2015/788 reg. 2\(5\)\(a\)\(i\)](#)
- reg. 8(4)(c) words substituted by [S.I. 2015/788 reg. 2\(5\)\(a\)\(ii\)](#)
- reg. 8(5)(b) words substituted by [S.I. 2015/788 reg. 2\(5\)\(b\)](#)
- reg. 12(3)(a) words substituted by [S.I. 2015/788 reg. 2\(6\)\(a\)](#)
- reg. 12(3)(b)(ii) words substituted by [S.I. 2015/788 reg. 2\(6\)\(b\)](#)
- reg 15 am by [S.I. 2002/2265 regs 3\(1\)regs 3\(2\)4](#)
- reg 15 am by [S.I. 2003/2320 reg 4](#)
- reg 15 am by [S.I. 2004/2255 reg 3](#)
- reg 15 am by [S.I. 2005/2295 reg 3\(1\)\(2\)](#)
- reg 15 am by [S.I. 2006/2229 reg 3](#)
- reg 15 am by [S.I. 2008/2264 reg 2](#)
- reg 15 am by [S.I. 2009/2304 reg 3](#)
- reg 15 am by [S.I. 2010/2158 reg 3](#)
- reg 15 am (1.2.2002) by [S.I. 2001/3999 regs 3\(1\)regs 3\(2\)4](#)
- reg 15 am (with transtl provns) by [S.I. 2007/2482 reg 3](#)
- reg. 15(1)(b) sum substituted by [S.I. 2013/5 reg. 3\(2\)](#)
- reg. 15(1)(b) sum substituted by [S.I. 2018/971 reg. 3\(2\)](#)
- reg. 15(1)(b) sum substituted by [S.I. 2019/1227 reg. 3\(2\)](#)
- reg. 15(1)(b) sum substituted by [S.I. 2021/1030 reg. 4\(2\)](#)
- reg. 15(1)(b) sum substituted by [S.I. 2023/983 reg. 4\(2\)](#)
- reg. 15(1)(b) word substituted by [S.I. 2013/2245 reg. 3\(3\)](#)
- reg. 15(1)(b) word substituted by [S.I. 2014/2394 reg. 3\(2\)](#)
- reg. 15(1)(b) word substituted by [S.I. 2015/1607 reg. 3\(2\)](#)
- reg. 15(1)(b) word substituted by [S.I. 2016/819 reg. 3\(2\)](#)
- reg. 15(1)(b) word substituted by [S.I. 2017/882 reg. 3\(2\)](#)
- reg 21 am by [S.I. 2002/2265 regs 3\(1\)regs 3\(3\)4](#)
- reg 21 am by [S.I. 2003/2320 reg 5](#)
- reg 21 am by [S.I. 2004/2255 reg 3](#)
- reg 21 am by [S.I. 2005/2295 reg 3\(1\)\(3\)](#)
- reg 21 am by [S.I. 2006/2229 reg 3](#)
- reg 21 am by [S.I. 2008/2264 reg 2](#)
- reg 21 am by [S.I. 2009/2304 reg 3](#)
- reg 21 am by [S.I. 2010/2158 reg 3](#)
- reg 21 am (1.2.2002) by [S.I. 2001/3999 regs 3\(1\)regs 3\(3\)4](#)
- reg 21 am (with transtl provns) by [S.I. 2007/2482 reg 3](#)
- reg. 21(1) words inserted by [S.I. 2015/788 reg. 2\(7\)](#)
- reg. 21(4) sum substituted by [S.I. 2013/5 reg. 3\(3\)](#)
- reg. 21(4) sum substituted by [S.I. 2018/971 reg. 3\(3\)](#)
- reg. 21(4) sum substituted by [S.I. 2019/1227 reg. 3\(3\)](#)
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- reg. 21(4) word substituted by S.I. 2016/819 reg. 3(3)
- reg. 21(4) word substituted by S.I. 2017/882 reg. 3(3)
- reg. 21(4) words substituted by S.I. 2011/2185 reg. 3(3)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 4(7A) inserted by S.I. 2015/788 reg. 2(3)