

2003 No. 2320

TAXES
TONNAGE TAX

**The Tonnage Tax (Training Requirement) (Amendment)
Regulations 2003**

Made - - - - - 8th September 2003
Laid before Parliament 9th September 2003
Coming into force - - 1st October 2003

The Secretary of State for Transport, in exercise of the powers conferred by paragraphs 24(2)(a), 29, 31 and 36 of Schedule 22 to the Finance Act 2000^(a) and of all other powers enabling him in that behalf, hereby makes the following Regulations—

Citation, commencement and amendment

1.—(1) These Regulations may be cited as the Tonnage Tax (Training Requirement) (Amendment) Regulations 2003 and shall come into force on 1st October 2003.

(2) The Tonnage Tax (Training Requirement) Regulations 2000^(b) (“the 2000 Regulations”) shall be amended as set out in the following regulations.

Application

2.—(1) Regulations 4 and 5 apply for the purpose of calculating the payments in lieu of training in respect of a relevant four month period falling on or after 1st October 2003.

(2) In paragraph (1), “relevant four month period” means a period of four months commencing 1st October, 1st February or 1st June.

Minimum training obligation

3. For regulation 4(7) of the 2000 Regulations there shall be substituted:

“(7) The number referred to in paragraph (6) is the total number of eligible officer trainees who, in a previous year when the company was a tonnage tax company—

- (a) started a relevant course which continues in the year in question; but this shall not include any eligible officer trainee who started a relevant course more than two years before the year in question, or
- (b) would have started a relevant course which would have continued in the year in question, if the company had provided the first year of training for the minimum number of eligible officer trainees for whom such training was required under paragraph (1); and for these purposes such a course shall be deemed to continue for three years.”

(a) 2000 c. 17.

(b) S.I. 2000/2129, amended by S.I. 2001/3999 and 2002/2265.

Payments in lieu of training

4. In regulation 15(1)(b) of the 2000 Regulations, for “£573” there shall be substituted “£591”.

Higher rate of payment in case of failure to meet training requirement

5. In regulation 21(4) of the 2000 Regulations, for “£522” there shall be substituted “£538”.

Signed by authority of the Secretary of State

8th September 2003

Kim Howells
Minister of State,
Department for Transport

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Tonnage Tax (Training Requirement) Regulations 2000 by increasing the amount of the payments in lieu of training. In respect of a relevant four month period falling on or after 1st October 2003, the figure by which the number of months is to be multiplied is increased from £573 to £591. In the case of the higher rate of payment where there has been failure to meet the training requirement, the basic rate to be used in the calculations is increased from £522 to £538 (regulations 4 and 5).

These Regulations also ensure that there is a continuing obligation on tonnage tax companies in respect of eligible officer trainees for whom training was not but should have been provided (regulation 3).

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