
STATUTORY INSTRUMENTS

2003 No. 2320

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

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.”