

2009 No. 2304

TAXES

TONNAGE TAX

**The Tonnage Tax (Training Requirement) (Amendment)
Regulations 2009**

<i>Made</i> - - - -	<i>25th August 2009</i>
<i>Laid before the House of Commons</i>	<i>28th August 2009</i>
<i>Coming into force</i> - -	<i>1st October 2009</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by paragraphs 29, 31 and 36 of Schedule 22 to the Finance Act 2000(a):

Citation and commencement

1. These Regulations may be cited as the Tonnage Tax (Training Requirement) (Amendment) Regulations 2009 and shall come into force on 1st October 2009.

Application

2.—(1) These Regulations apply for the purpose of calculating the payments in lieu of training for the purposes of the Tonnage Tax (Training Requirement) Regulations 2000(b) (“the 2000 Regulations”) in respect of a relevant four month period falling after 30th September 2009.

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

Payments in lieu of training

3.—(1) The 2000 Regulations are amended as follows.

(2) In regulation 15(1)(b) (payments in lieu of training), for “£671” substitute “£685”.

(3) In regulation 21(4) (higher rate of payment in case of failure to meet training requirement), for “£610” substitute “£623”.

Revocations

4. The enactments mentioned in the first and second columns of the Schedule are revoked to the extent specified in the third column of that Schedule.

(a) 2000 c.17.

(b) S.I. 2000/2129, most recently amended by S.I. 2008/2264.

Signed by authority of the Secretary of State for Transport

Paul Clark
Parliamentary Under Secretary of State
Department for Transport

25th August 2009

SCHEDULE REVOCATIONS

Regulation 4

<i>(1)</i> <i>Regulations revoked</i>	<i>(2)</i> <i>References</i>	<i>(3)</i> <i>Extent of revocation</i>
The Tonnage Tax (Training Requirement) (Amendment) Regulations 2001	S.I. 2001/3999	The whole Regulations
The Tonnage Tax (Training Requirement) (Amendment) Regulations 2002	S.I. 2002/2265	The whole Regulations
The Tonnage Tax (Training Requirement) (Amendment) Regulations 2003	S.I. 2003/2320	Regulations 2, 4 and 5
The Tonnage Tax (Training Requirement) (Amendment) Regulations 2004	S.I. 2004/2255	The whole Regulations
The Tonnage Tax (Training Requirement) (Amendment) Regulations 2005	S.I. 2005/2295	The whole Regulations
The Tonnage Tax (Training Requirement) (Amendment) Regulations 2006	S.I. 2006/2229	The whole Regulations
The Tonnage Tax (Training Requirement) (Amendment) Regulations 2007	S.I. 2007/2482	The whole Regulations
The Tonnage Tax (Training Requirement) (Amendment) Regulations 2008	S.I. 2008/2264	The whole Regulations

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 which fall to be made in lieu of training. In respect of each eligible officer trainee for whom training is required to be provided under those Regulations, there is to be an increase from £671 to £685 in the amount payable for each month during a relevant four month period commencing on or after 1st October 2009 in which the training commitment of a company or group provides for payment in lieu of training or the company or group does not provide training in accordance with its training commitment. Where a company or group is treated as having failed to meet its training commitment and the higher rate of payment applies, the basic rate to be used in the calculation is increased from £610 to £623. These Regulations also revoke the Statutory Instruments amending rates in previous years which have been superseded.

An impact assessment has not been prepared for this instrument as it only provides for increases in line with the rate of inflation, before being rounded up to the nearest pound.

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STATUTORY INSTRUMENTS

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£4.00