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STATUTORY INSTRUMENTS

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**2014 No. 2394**

**TAXES**

TONNAGE TAX

The Tonnage Tax (Training Requirement)  
(Amendment) Regulations 2014

*Made - - - - 8th September 2014*  
*Laid before the House of*  
*Commons - - - - 10th September 2014*  
*Coming into force - - 1st October 2014*

The Secretary of State, in exercise of the powers conferred by paragraphs 29, 31 and 36 of Schedule 22 to the Finance Act 2000<sup>(1)</sup>, makes the following Regulations: