

2015 No. 1607

TONNAGE TAX

**The Tonnage Tax (Training Requirement) (Amendment) (No. 2)
Regulations 2015**

<i>Made</i>	- - - -	<i>11th August 2015</i>
<i>Laid before the House of Commons</i>		<i>20th August 2015</i>
<i>Coming into force</i>	- -	<i>1st October 2015</i>

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

Citation and commencement

1. These Regulations may be cited as the Tonnage Tax (Training Requirement) (Amendment) (No. 2) Regulations 2015 and come into force on 1st October 2015.

Application

2.—(1) These Regulations apply for the purposes of calculating the payments in lieu of training for the purposes of the Tonnage Tax (Training Requirement) Regulations 2000(b) in respect of a relevant four month period falling after 30th September 2015.

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

Amendment of Regulations

3.—(1) The Tonnage Tax (Training Requirement) Regulations 2000 are amended as follows.

(2) In regulation 15(1)(b) (payments in lieu of training) for “£1,202” substitute “£1,218”.

(3) In regulation 21(4) (higher rate of payment in case of failure to meet training requirement) for “£1,119” substitute “£1,134”.

Revocation

4. The Tonnage Tax (Training Requirement) (Amendment) Regulations 2014(c) are revoked.

(a) 2000 c.17.

(b) S.I. 2000/2129, amended by S.I. 2014/2394 and S.I. 2015/788. There are other amending instruments but none is relevant.

(c) S.I. 2014/2394.

Signed by authority of the Secretary of State for Transport

11th August 2015

Robert Goodwill
Parliamentary Under Secretary 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 which fall to be made in lieu of training and which are payable to the Maritime Training Trust. Payments are to be made in lieu of training where the training commitment of a company or group provides for such payments, or where the company or group does not provide training in accordance with the training commitment.

These Regulations increase the amount payable for each month during a relevant four month period commencing on or after 1st October 2015 in respect of the training requirement under the Tonnage Tax (Training Requirement) Regulations 2000 from £1,202 to £1,218.

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 which is used to calculate the higher rate is increased from £1,119 to £1,134.

These Regulations revoke the Tonnage Tax (Training Requirement) (Amendment) Regulations 2014 which increased the rates in 2014 and are superseded by these Regulations.

An impact assessment of the effect that these Regulations will have on the costs of business and the voluntary sector is available from the Department for Transport, Great Minster House, 33 Horseferry Road, London SW1P 4DR and is published with the Explanatory Memorandum alongside these Regulations at www.legislation.gov.uk.

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