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## 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 2019 in respect of the training requirement under the Tonnage Tax (Training Requirement) Regulations 2000 from £1,284 to £1,309.

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 £1,195 to £1,218.

These Regulations revoke the Tonnage Tax (Training Requirement) (Amendment etc.) Regulations 2018 which increased the rates in 2018 and are superseded by these Regulations. An impact assessment has not been prepared for this instrument as it has minimal impact on the private sector. No impact is expected on the public sector, charities or voluntary bodies. An Explanatory Memorandum has been published alongside these Regulations and is available with the instrument at [www.legislation.gov.uk](http://www.legislation.gov.uk).

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### Textual Amendments

- F1** [Regulations](#) revoked (1.10.2021) by [The Tonnage Tax \(Training Requirement\) \(Amendment etc.\) Regulations 2021](#) (S.I. 2021/1030), [reg. 5](#) (with [reg. 3](#))

**Changes to legislation:**

There are currently no known outstanding effects for the The Tonnage Tax (Training Requirement) (Amendment etc.) Regulations 2019 (revoked).