

2019 No. 1227

TONNAGE TAX

**The Tonnage Tax (Training Requirement) (Amendment etc.)
Regulations 2019**

<i>Made</i>	- - - -	<i>4th September 2019</i>
<i>Laid before the House of Commons</i>		<i>6th September 2019</i>
<i>Coming into force</i>	- -	<i>1st October 2019</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 etc.) Regulations 2019 and come into force on 1st October 2019.

Application

2.—(1) These Regulations apply for the purposes of calculating the payments in lieu of training for the purpose of the Tonnage Tax (Training Requirement) Regulations 2000(b) in respect of a relevant four month period falling after 30th September 2019.

(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 “£1,284” substitute “£1,309”.

(3) In regulation 21(4) (higher rate of payment in cases of failure to meet training requirement) for “£1,195” substitute “£1,218”.

Revocation

4. The Tonnage Tax (Training Requirement) (Amendment etc.) Regulations 2018(c) are revoked.

(a) 2000 c. 17. Section 82 of the Act gives effect to Schedule 22.

(b) S.I. 2000/2129, amended by S.I. 2015/788 and S.I. 2018/971; there are other amending instruments but none is relevant.

(c) S.I. 2018/971.

Signed by authority of the Secretary of State for Transport

4th September 2019

Nusrat Ghani
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 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.

© Crown copyright 2019

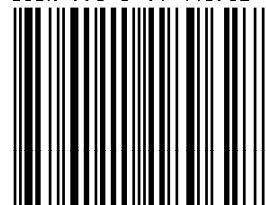
Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

£4.90

UK201909051013 09/2019 19585

<http://www.legislation.gov.uk/id/uksi/2019/1227>

ISBN 978-0-11-118962-7



9 780111 189627