

2011 No. 2185

TAXES

TONNAGE TAX

**The Tonnage Tax (Training Requirement) (Amendment)
Regulations 2011**

<i>Made</i>	- - - -	<i>5th September 2011</i>
<i>Laid before the House of Commons</i>		<i>8th September 2011</i>
<i>Coming into force</i>	- -	<i>1st October 2011</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 2011 and they come into force on 1st October 2011.

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 2011.

(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 “£743” substitute “£798”.

(3) In regulation 21(4) (higher rate of payment in case of failure to meet training requirement), for “£676” substitute “£726”.

Revocation

4. The Tonnage Tax (Training Requirement) (Amendment) Regulations 2010(c) are revoked.

(a) 2000 c.17.

(b) S.I. 2000/2129, most recently amended by S.I. 2010/2158.

(c) S.I. 2010/2158.

Signed by authority of the Secretary of State for Transport

5th September 2011

Mike Penning
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.

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 £743 to £798 in the amount payable for each month during a relevant four month period, commencing on or after 1st October 2011, 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, which is used to calculate the higher rate, is increased from £676 to £726.

These Regulations also revoke the Regulations which increased the rates in 2010 and are superseded by these Regulations.

An impact assessment has been prepared and copies may be obtained from the Department for Transport, Great Minster House, 76 Marsham Street, London SW1P 4DR. A copy is annexed to the Explanatory Memorandum which is available on the Office of Public Sector Information website (www.opsi.gov.uk). A copy of the assessment has been placed in the Library of the House of Commons.

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