
STATUTORY INSTRUMENTS

2016 No. 819

TONNAGE TAX

**The Tonnage Tax (Training Requirement)
(Amendment) Regulations 2016**

<i>Made</i>	- - - -	<i>28th July 2016</i>
<i>Laid before the House of Commons</i>	- - - -	<i>3rd August 2016</i>
<i>Coming into force</i>	- -	<i>1st October 2016</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⁽¹⁾, makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Tonnage Tax (Training Requirement) (Amendment) Regulations 2016 and come into force on 1st October 2016.

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⁽²⁾ in respect of a relevant four month period falling after 30th September 2016.

(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 “£1,218” substitute “£1,236”.

(3) In regulation 21(4) (higher rate of payment in case of failure to meet training requirement) for “£1,134” substitute “£1,151”.

(1) 2000 c.17.

(2) S.I. 2000/2129, amended by S.I. 2015/788 and S.I. 2015/1607. There are other amending instruments but none is relevant.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Revocation

4. The Tonnage Tax (Training Requirement) (Amendment) (No. 2) Regulations 2015(3) are revoked.

Signed by authority of the Secretary of State for Transport

28th July 2016

John Hayes
Minister 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 2016 in respect of the training requirement under the Tonnage Tax (Training Requirement) Regulations 2000 from £1,218 to £1,236.

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 £1,134 to £1,151.

These Regulations revoke the Tonnage Tax (Training Requirement) (Amendment) (No. 2) Regulations 2015 which increased the rates in 2015 and are superseded by these Regulations. A full impact assessment has not been published for this instrument as it has minimal impact on the private sector. No impact is expected on the public sector, charities or voluntary bodies.