
STATUTORY INSTRUMENTS

2013 No. 2245

TAXES

TONNAGE TAX

**The Tonnage Tax (Training Requirement)
(Amendment) (No. 2) Regulations 2013**

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| <i>Made</i> | - - - - | <i>5th September 2013</i> |
| <i>Laid before Parliament</i> | | <i>9th September 2013</i> |
| <i>Coming into force</i> | - - | <i>1st October 2013</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) (No. 2) Regulations 2013 and they come into force on 1st October 2013.

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) (“the 200 Regulations”) in respect of a relevant four month period falling after 30th September 2013.

(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 the Tonnage Tax (Training Requirement) Regulations 2000

3.—(1) The 2000 Regulations are amended as follows.

(2) In regulation 2 (interpretation) for the definitions of “EEA Agreement” and “EEA State” substitute ““EEA Agreement” and “EEA State” have the meaning given in Schedule 1 to the Interpretation Act 1978(3)”.

(1) 2000 c.17.

(2) S.I. 2000/2129, amended by S.I. 2013/5, there are other amending instruments but none are relevant.

(3) 1978 c.30. The definitions of EEA agreement and EEA state were inserted by the Legislative and Regulatory Reform Act 2006 (c.51), section 26(2).

(3) In regulation 15(1)(b) (payments in lieu of training) for “£1,092” substitute “£1,176”.

(4) In regulation 21(4) (higher rate of payment in case of failure to meet training requirement) for “£1,020” substitute “£1,094”.

Revocation

4. The Tonnage Tax (Training Requirement) (Amendment) Regulations 2013(4) are revoked.

Signed by authority of the Secretary of State for Transport

5th September 2013

Stephen Hammond
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 £1,092 to £1,176 in the amount payable for each month during a relevant four month period, commencing on or after 1st October 2013, 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 the 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 £1,020 to £1,094.

These Regulations also amend the definitions of “EEA Agreement” and “EEA State”, which had become out of date, by substituting the definitions contained in the Interpretation Act 1978 which are of an ambulatory nature.

These Regulations also revoke the regulations which increased the rates in 2013 and are superseded by these Regulations.

A full 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 <http://www.legislation.gov.uk>.