
STATUTORY INSTRUMENTS

1996 No. 1185

INCOME TAX

**The Vocational Training (Tax Relief)
(Amendment) Regulations 1996**

<i>Made</i>	- - - -	<i>29th April 1996</i>
<i>Laid before the House of Commons</i>	- - - -	<i>29th April 1996</i>
<i>Coming into force</i>	- -	<i>6th May 1996</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 32(3) and 33(1) and (5) of the Finance Act 1991⁽¹⁾, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Vocational Training (Tax Relief) (Amendment) Regulations 1996 and shall come into force on 6th May 1996.

Interpretation

2. In these Regulations “the principal Regulations” means the Vocational Training (Tax Relief) Regulations 1992⁽²⁾, and “regulation” means a regulation of those Regulations.

Amendments to the principal Regulations

3.—(1) Regulation 3 shall be amended as follows.

(2) For paragraph (2) there shall be substituted the following paragraph—

“(2) Relief shall be given at source in any case where the training provider is resident in the United Kingdom, but subject—

- (a) in a case where the qualifying course of vocational training is such a course by virtue either of paragraph (a) of subsection (10) of section 32⁽³⁾, or of both paragraphs (a) and (b) of subsection (10) of section 32, to the conditions specified in paragraph (3); and

⁽¹⁾ 1991 c. 31.

⁽²⁾ S.I. 1992/746; a relevant amending instrument is S.I. 1993/3118.

⁽³⁾ Section 32(10) was substituted by section 144(3) of the Finance Act 1996 (c. 8).

- (b) in a case where the qualifying course of vocational training is such a course by virtue only of paragraph (b) of subsection (10) of section 32, to the conditions specified in paragraph (4).”
- (3) After paragraph (3) there shall be inserted the following paragraph—
 - “(4) The conditions specified in this paragraph are that the individual making the training payment—
 - (a) has given a notice of entitlement to relief at source to the training provider, providing the information and certificate specified in paragraphs (2) and (3) of regulation 4A, and
 - (b) is resident in the United Kingdom at the time of making the training payment or is at that time performing duties which are treated by virtue of section 132(4)(a) of the Taxes Act as performed in the United Kingdom.”
- 4. After regulation 4 there shall be inserted the following regulation—

“Alternative notice of entitlement to relief at source

4A.—(1) A notice of entitlement to relief at source shall be given by the individual making the training payment, and shall provide the information specified in paragraph (2) and the certificate specified in paragraph (3).

- (2) The information specified in this paragraph is—
 - (a) the surname, first name, initials and title of the individual making the training payment,
 - (b) his address including postcode,
 - (c) whether he presently pays income tax,
 - (d) if he has one, his national insurance number,
 - (e) the name of the training provider,
 - (f) the title of the qualifying course of vocational training being undertaken by the individual making the training payment,
 - (g) the date the training payment was made,
 - (h) the amount of that training payment, and
 - (i) the amount deducted and retained out of that training payment by the individual in accordance with subsection (4) of section 32.
- (3) The certificate specified in this paragraph is a certificate by the individual who has made the training payment that—
 - (a) to the best of his knowledge and belief all information provided in the notice is true,
 - (b) he was resident in the United Kingdom at the time of making the training payment, or was at that time performing duties which were treated by virtue of section 132(4)(a) of the Taxes Act as performed in the United Kingdom,
 - (c) the training payment was made in connection with his own training,
 - (d) at the time the training payment was made, he had attained the age of thirty,
 - (e) he has undertaken, or is undertaking, the course neither wholly nor mainly for recreational purposes or as a leisure activity,

- (f) at the time the training payment was made, he had not received in relation to the course, and was not entitled to receive in relation to it, any public financial assistance of a description specified in the Treasury Regulations,
 - (g) he has not received and, to the best of his knowledge and belief, is not entitled to claim, any other relief or deduction in respect of the training payment under any other provision of the Income Tax Acts, and
 - (h) he has deducted and retained out of the training payment an amount equal to income tax on it at the basic rate for the year in which it was made.
- (4) The certificate specified in paragraph (3) shall be signed and dated by the individual making the training payment.”

5. In regulation 13 for the words “this regulation”(in both places where they occur) there shall be substituted the words “these Regulations”.

29th April 1996

S C T Matheson
C W Corlett
Two of the Commissioners of Inland Revenue

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Vocational Training (Tax Relief) Regulations 1992 (S.I. [1992/746](#)) (“the principal Regulations”) following legislative changes made by the Finance Act 1996. They also make amendments of a drafting nature to the principal Regulations.

Regulation 1 provides for citation and commencement and regulation 2 for interpretation.

Regulations 3 and 4 make amendments to the principal Regulations following legislative changes made by the Finance Act 1996. Those changes provide that vocational training relief shall also be available in respect of certain courses of training where the individual has attained the age of thirty. Regulation 3 accordingly amends regulation 3 of the principal Regulations to extend the cases and conditions under which relief at source may be given; and regulation 4 inserts a new regulation 4A in the principal Regulations prescribing a new form of notice of entitlement to relief at source.

Regulation 5 makes amendments of a drafting nature to regulation 13 of the principal Regulations.