
STATUTORY INSTRUMENTS

1996 No. 3049

INCOME TAX

The Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) (Amendment) Regulations 1996

<i>Made</i>	- - - -	<i>4th December 1996</i>
<i>Laid before the House of Commons</i>	- - - -	<i>5th December 1996</i>
<i>Coming into force</i>	- -	<i>1st January 1997</i>

The Treasury, in exercise of the powers conferred on them by section 32(1) and (6) of the Finance Act 1991(1), hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) (Amendment) Regulations 1996 and shall come into force on 1st January 1997.

Interpretation

2. In these Regulations “the principal Regulations” means the Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) Regulations 1992(2), and “regulation” means a regulation of the principal Regulations.

Amendments to the principal Regulations

- 3.—(1) In regulation 3, paragraph (2) shall be amended as follows.
- (2) In sub-paragraph (a)—
- (a) in paragraph (i), sub-paragraph (ee) and the word “or” immediately following it shall be omitted;
 - (b) after paragraph (iii), there shall be inserted the word “and”;
 - (c) paragraph (iv) and the word “and” immediately following it shall be omitted.
- (3) In sub-paragraph (b), paragraphs (i) and (iv) shall be omitted.

(1) 1991 c. 31; section 32(1) was amended by section 84(1) of the Finance Act 1994 (c. 9) and by section 144(2) of the Finance Act 1996 (c. 8).

(2) S.I. 1992/734, amended by S.I. 1993/1074 and 1995/3274.

Status: This is the original version (as it was originally made).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

(4) In sub-paragraph (c), paragraph (iv) and the word “and” immediately following it shall be omitted.

4. In regulation 5(2) for the words following “training provider” there shall be substituted the words the words “shall, within the period of 90 days following the day on which the individual ceased to be entitled to relief in respect of the training payment, account to the Board for tax relief which has been given on the basis that the individual was so entitled.”

Michael Bates
Patrick McLoughlin
Two of the Lords Commissioners of Her
Majesty’s Treasury

4th December 1996

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) Regulations 1992 (S.I.1992/734) (“the principal Regulations”).

Regulation 3 of these Regulations amends regulation 3 of the principal Regulations, which specifies the descriptions of public financial assistance that preclude the giving of tax relief under section 32 of the Finance Act 1991 (“section 32”) for payments in respect of qualifying courses of vocational training. The descriptions of public financial assistance specified are set out in regulation 3(2) of the principal Regulations. Regulation 3 of these Regulations amend regulation 3(2) of the principal Regulations so that references in that enactment which apply to Career Development Loans and to College Access Funds are omitted. Payments falling within these descriptions of public financial assistance cease, accordingly, to preclude the giving of tax relief under section 32.

Regulation 4 of these Regulations amends regulation 5(2) of the principal Regulations so as to provide that the training provider must, within 90 days of an individual ceasing to be entitled to relief in respect of a training payment, account to the Commissioners of Inland Revenue (“the Board”) for tax relief which has been given on the basis that the individual was so entitled. The training provider is under the duty to account in circumstances where he has recovered from the Board an amount equal to the amount deducted by a individual from a training payment, and that amount has not been repaid to the Board.