
STATUTORY INSTRUMENTS

1997 No. 635

INCOME TAX

The Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) (Amendment) Regulations 1997

<i>Made</i>	- - - -	<i>5th March 1997</i>
<i>Laid before the House of Commons</i>	- - - -	<i>6th March 1997</i>
<i>Coming into force</i>	- -	<i>6th April 1997</i>

The Treasury, in exercise of the powers conferred on them by section 32(6) and (7) of the Finance Act 1991(1), hereby make the following Regulations:

1. These Regulations may be cited as the Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) (Amendment) Regulations 1997 and shall come into force on 6th April 1997.

2. In regulation 2 of the Vocational Training (Public Financial Assistance and Disentitlement to Tax Relief) Regulations 1992(2) for the definitions of “training payment” and “training provider” there shall be substituted the following definitions—

““training payment” means a payment made by an individual in respect of a qualifying course of vocational training—

- (a) in respect of an allowable expense to a person who provides training courses which are qualifying courses of vocational training, or
- (b) to a person who—
 - (i) receives fees for assessment purposes, or
 - (ii) receives fees payable in connection with the making, as a result of having undertaken the course, of any entry in an official register or any award, or
 - (iii) receives other fees such as are mentioned in subsection (9) of section 32 in respect of a qualifying course of vocational training provided in the United Kingdom;

“training provider” means a person to whom a training payment is made.”

(1) 1991 c. 31.

(2) S.I. 1992/734, amended by S.I. 1993/1074, 1995/3274 and 1996/3049.

Status: This is the original version (as it was originally made).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

5th March 1997

Gyles Brandreth
Roger Knapman
Two of the Lords Commissioners of Her
Majesty's Treasury

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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) by substituting new definitions of the expressions “training payment” and “training provider” in regulation 2 of those Regulations.