
STATUTORY INSTRUMENTS

1997 No. 661

INCOME TAX

**The Vocational Training (Tax Relief)
(Amendment) Regulations 1997**

<i>Made</i>	- - - -	<i>6th March 1997</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th March 1997</i>
<i>Coming into force</i>	- -	<i>6th April 1997</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 32(3) and 33(1) 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 1997 and shall come into force on 6th April 1997.

Interpretation

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

Amendments to the principal Regulations

3. In regulation 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

(1) 1991 c. 31; section 33(1) was amended by section 129(4) of the Finance Act 1996 (c. 8).
(2) S.I. 1992/746; a relevant amending instrument is S.I. 1996/1185.

(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;”.

4. In regulation 3(2)(3) after the word “where” there shall be inserted the words “an individual makes a training payment and”.

5. In regulations 8(3) and 10(3) for the words “annual return” there shall be substituted the words “annual claim”.

6. After regulation 11 there shall be inserted the following regulation—

“Appeals

11A.—(1) Subject to paragraph (7), a training provider may appeal to the Special Commissioners against the Board’s decision on an annual claim by giving notice to the Board within 30 days beginning with the date of the receipt by him of the notice of that decision.

(2) No appeal shall lie from the Board’s decision on an interim claim.

(3) The like provisions as are contained in Part V of the Taxes Management Act 1970(4) shall apply to the appeal.

(4) On an appeal, the Special Commissioners may vary the decision appealed against whether or not the variation is to the advantage of the appellant.

(5) All such assessments, payments and repayments shall be made as are necessary to give effect to any variation of the Board’s decision on appeal.

(6) An assessment made under paragraph (5) shall not be out of time if it is made within six months of the final determination of the appeal.

(7) This regulation shall not apply in relation to claims made before 6th April 1997.”

7. For regulation 13(5) there shall be substituted—

“Keeping of records by training providers

13.—(1) A training provider shall keep sufficient records in respect of qualifying courses of vocational training in respect of which training payments have been made to him to enable the requirements of these Regulations to be satisfied.

(2) Without prejudice to the generality of paragraph (1), the training provider shall keep every notice of entitlement to relief at source.

(3) A training provider shall keep the records referred to in paragraphs (1) and (2) so as to be available for inspection under these Regulations—

(a) for a period of three years after the end of the year in which the relevant training payment was made, or

(b) for a period of two years after the end of the year in which the annual claim relating to the relevant training payment was made,

whichever period is the later to expire.”

(3) Regulation 3(2) was substituted by regulation 3(2) of S.I. 1996/1185.

(4) 1970 c. 9.

(5) Regulation 13 was amended by regulation 5 of S.I. 1996/1185.

8. In regulation 14 for the words “provided by him” there shall be substituted the words “in respect of which a training payment has been made to him”.

6th March 1997

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”).

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

Regulation 3 substitutes new definitions of the expressions “training payment” and “training provider” in regulation 2 of the principal Regulations.

Regulation 4 amends regulation 3(2) of the principal Regulations so as to add another requirement before relief under section 32(2) of the Finance Act 1991 may be given at source, namely that an individual must make a training payment (as defined).

Regulation 5 makes an amendment of a drafting nature to regulations 8(3) and 10(3) of the principal Regulations.

Regulation 6 inserts a new regulation 11A in the principal Regulations. The new regulation makes provision with respect to appeals against the Board’s decision on an annual claim.

Regulation 7 substitutes regulation 13 of the principal Regulations and makes new provision with respect to the period for which records required for the purposes of the principal Regulations are to be retained.

Regulation 8 makes an amendment to regulation 14 to take account of the new definition of the expression “training provider”.