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STATUTORY INSTRUMENTS

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**2008 No. 2264**

**TAXES**

**TONNAGE TAX**

**The Tonnage Tax (Training Requirement)  
(Amendment) Regulations 2008**

<i>Made</i>	- - - -	<i>20th August 2008</i>
<i>Laid before the House of Commons</i>	- - - -	<i>27th August 2008</i>
<i>Coming into force</i>	- -	<i>1st October 2008</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) Regulations 2008 and shall come into force on 1st October 2008.

**Application**

2.—(1) These Regulations apply for the purpose of calculating the payments in lieu of training for the purposes of the Tonnage Tax (Training Requirement) Regulations 2000(2) (“the 2000 Regulations”) in respect of a relevant four month period falling after 30th September 2008.

(2) In paragraph (1), “a relevant four month period” means a period of four months commencing on 1st October, 1st February or 1st June in any year.

**Payments in lieu of training**

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

(2) In regulation 15(1)(b) (payments in lieu of training), for “£652” substitute “£671”.

(3) In regulation 21(4) (higher rate of payment in case of failure to meet training requirement), for “£593” substitute “£610”.

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(1) 2000 c.17.

(2) S.I. 2000/2129, most recently amended by S.I. 2007/2482

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**Status:** This is the original version (as it was originally made).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

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Signed by authority of the Secretary of State for Transport

20th August 2008

*Tom Harris*  
Parliamentary Under Secretary of State  
Department for Transport

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

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 £652 to £671, in the amount payable for each month during a relevant four month period commencing on or after 1st October 2008 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 its 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 to be used in the calculation is increased from £593 to £610.

A Regulatory Impact Assessment has not been prepared for this instrument as it only provides for increases in line with the rate of inflation, before being rounded up to the nearest pound.