

**2023 No. 983**

**TONNAGE TAX**

**The Tonnage Tax (Training Requirement) (Amendment etc.)  
Regulations 2023**

<i>Made</i>	- - - -	<i>7th September 2023</i>
<i>Laid before the House of Commons</i>		<i>8th September 2023</i>
<i>Coming into force</i>	- -	<i>1st October 2023</i>

The Secretary of State, in exercise of the powers conferred by paragraphs 29(2)(a), 31(2)(c) and 36 of Schedule 22 to the Finance Act 2000(a), makes the following Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Tonnage Tax (Training Requirement) (Amendment etc.) Regulations 2023 and come into force on 1st October 2023.

**Extent and application**

2. These Regulations extend to England and Wales, Scotland and Northern Ireland.

3.—(1) These Regulations apply for the purposes of calculating the payments in lieu of training for the purpose of the Tonnage Tax (Training Requirement) Regulations 2000(b) in respect of a relevant four month period falling after 30th September 2023.

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

**Amendment of Regulations**

4.—(1) The Tonnage Tax (Training Requirement) Regulations 2000 are amended as follows.

(2) In regulation 15(1)(b) (payments in lieu of training) for “£1,326” substitute “£1,421”.

(3) In regulation 21(4) (higher rate of payment in cases of failure to meet training requirement) for “£1,234” substitute “£1,329”.

**Revocation**

5. The Tonnage Tax (Training Requirement) (Amendment etc.) Regulations 2021(c) are revoked.

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(a) 2000 c. 17. Section 82 of the Act gives effect to Schedule 22.

(b) S.I. 2000/2129, amended by S.I. 2015/788 and S.I. 2021/1030; there are other amending instruments but none is relevant.

(c) S.I. 2021/1030.

Signed by authority of the Secretary of State for Transport

7th September 2023

*Vere*  
Parliamentary Under Secretary of State  
Department for Transport

### **EXPLANATORY NOTE**

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

These Regulations further amend the Tonnage Tax (Training Requirement) Regulations 2000 (S.I. 2000/2129) by increasing the amount of the payments which fall to be made in lieu of training and which are payable to the Maritime Training Trust (Registered Office: 30 Park Street, London, SE1 9EQ). Payments are to be made in lieu of training where the training commitment of a company or group provides for such payments, or where the company or group does not provide training in accordance with the training commitment as described in paragraph 25 of Schedule 22 of the Finance Act 2000 (c. 17).

Regulation 4 increases the amount payable for each month during a relevant four month period commencing on or after 1st October 2023 in respect of the training requirement under the Tonnage Tax (Training Requirement) Regulations 2000 from £1,326 to £1,421.

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 which is used to calculate the higher rate is increased from £1,234 to £1,329.

Regulation 5 revokes the Tonnage Tax (Training Requirement) (Amendment etc.) Regulations 2021 (S.I. 2021/1030) which increased the rates in 2021 and are superseded by these Regulations. An impact assessment has not been prepared for this instrument as no, or no significant impact on the private, voluntary or public sector is foreseen. An Explanatory Memorandum has been published alongside these Regulations and is available with the instrument at [www.legislation.gov.uk](http://www.legislation.gov.uk).

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£5.78

<http://www.legislation.gov.uk/id/uksi/2023/983>

ISBN 978-0-34-825145-6



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