STATUTORY INSTRUMENTS

2015 No. 788

TONNAGE TAX

The Tonnage Tax (Training Requirement) (Amendment) Regulations 2015

Made - - - -	*18th March 2015*
Laid before the House of Commons - - - -	*23rd March 2015*
Coming into force - -	*1st October 2015*

The Secretary of State, in exercise of the powers conferred by paragraphs 24, 27 to 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 2015 and they come into force on 1st October 2015.

Amendment of the Tonnage Tax (Training Requirement) Regulations 2000.

2.—(1) The Tonnage Tax (Training Requirement) Regulations 2000(**2**) are amended as follows.

(2) In regulation 2 (interpretation)—

(a) after the definition of the Act insert—

> ""approved training" means any of the following referred to in the STCW Convention:
>
> (a) in relation to an able seafarer deck, the training referred to in paragraph 2.3.3.2 of Regulation II/5;
>
> (b) in relation to an able seafarer engine, the training referred to in paragraph 2.3.3.2 of Regulation III/5;
>
> (c) in relation to an electro-technical rating, the training referred to in paragraph 2.2.2.2 of Regulation III/7;";

(b) after the definition of eligible officer trainee, insert—

> "eligible rating trainee has the meaning given by regulation 7;";

(**1**) 2000 c.17.
(**2**) S.I. 2000/2129 amended by S.I.2003/2320 and S.I. 2014/2394; there are other amending instruments but none is relevant.

(c) in the definition of first certificate of competency at end, insert—

"(c) the appropriate certificate for an electro-technical officer serving on a seagoing ship powered by main propulsion machinery of 750kW or more referred to in paragraphs 1 and 2 of Regulation III/6.";

(d) in the definition of relevant officer after "engineering officer", add "or an electro- technical officer.";

(e) for the definition of the STCW Convention substitute—

""the STCW Convention" means the International Convention on Standards of Training, Certification and Watchkeeping for Seafarers, 1978, as amended(**3**);" .

(3) In regulation 4, after paragraph (7) insert—

"(7A) A tonnage tax company may satisfy the requirement for providing the first year of training for an eligible officer trainee, other than a conversion trainee, by providing approved training for three eligible rating trainees."

(4) For existing regulation 7 (eligible officer trainee) substitute—

"**Meaning of eligible officer trainee and eligible rating trainee**

7. For the purposes of these Regulations a person who is—

(a) a national of an EEA State, or a British Citizen from the Channel Islands or the Isle of Man, and

(b) ordinarily resident in the United Kingdom,

is an "eligible officer trainee" if that person is on a relevant course and an "eligible rating trainee" if that person is undergoing relevant training.".

(5) In regulation 8 (the training commitment) —

(a) in paragraph (4)(c)

(i) for "the total number of eligible officer trainees" substitute "the total number of eligible officer trainees and the total number of eligible rating trainees",

(ii) for "on approved courses" substitute "on relevant courses or undergoing approved training",

(b) in paragraph (5)(b) for "4(1) and 6,", substitute "4(1), (6) and (7A),".

(6) In regulation 12 (end of period adjustments)—

(a) in paragraph (3)(a) for "the number of eligible officer trainees" substitute "the total number of eligible officer trainees and the total number of eligible rating trainees",

(b) in paragraph (3)(b)(ii) for "the number of eligible officer trainees" substitute "the total number of eligible officer trainees and the total number of eligible rating trainees",

(7) In regulation 21, in paragraph (1) after "eligible officer trainees" insert "(or the equivalent number of posts where the training commitment is satisfied by training ratings under regulation 4(7))".

(**3**) ISBN 978-92-801-1528-4.