STATUTORY INSTRUMENTS

2025 No. 1007

TONNAGE TAX

The Tonnage Tax (Training Requirement) (Amendment etc.) Regulations 2025

Made - - - -	*8th September 2025*
Laid before the House of Commons - - - -	*9th September 2025*
Coming into force - -	*1st October 2025*

The Secretary of State makes these Regulations in exercise of the powers conferred by paragraphs 29(2)(a), 31(2)(c) and 36 of Schedule 22 to the Finance Act 2000(**1**).

Citation and commencement

1. These Regulations may be cited as the Tonnage Tax (Training Requirement) (Amendment etc.) Regulations 2025 and come into force on 1st October 2025.

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(**2**) in respect of a relevant four month period falling after 30th September 2025.

(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 "£1,421" substitute "£1,705".

(3) In regulation 21(4) (higher rate of payment in cases of failure to meet training requirement) for "£1,329" substitute "£1,613".

(**1**) 2000 c. 17. Section 82 of the Act gives effect to Schedule 22.
(**2**) S.I. 2000/2129, amended by S.I. 2015/788, S.I. 2021/1030 and S.I. 2023/983; there are other amending instruments but none is relevant.

Revocation

5. The Tonnage Tax (Training Requirement) (Amendment etc.) Regulations 2023(**3**) are revoked.

Signed by authority of the Secretary of State for Transport

Keir Mather
Parliamentary Under Secretary of State
Department for Transport

8th September 2025

(**3**) S.I. 2023/983.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Schedule 22 to the Finance Act 2000 (c. 17) (the "2000 Act") provides an alternative regime, called tonnage tax, for calculating the profits of a shipping company for the purposes of corporation tax. That regime incorporates certain training requirements. The Tonnage Tax (Training Requirement) Regulations 2000 (S.I. 2000/2129) (the "2000 Regulations") allow companies or groups to make payments in lieu of training. 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 to the 2000 Act.

These Regulations amend the 2000 Regulations 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).

Regulation 4 increases the amount payable for each month during a relevant four month period commencing on or after 1st October 2025 in respect of the training requirement under the Tonnage Tax (Training Requirement) Regulations 2000 from £1,421 to £1,705.

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 £1,329 to £1,613.

Regulation 5 revokes the Tonnage Tax (Training Requirement) (Amendment etc.) Regulations 2023 (S.I. 2023/983) which increased the rates in 2023 and are superseded by these Regulations.

No impact assessment has been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen. Instead, a de minimis assessment has been prepared and has been published, with an Explanatory Memorandum, alongside these Regulations at www.legislation.gov.uk.