



## INCOME TAX ACT 1970

### INCOME TAX (TRAINING RELIEF)(QUALIFYING COURSE) REGULATIONS 1997

*Laid before Tynwald : 18 March 1997*  
*Coming into operation : 6th April 1997*

In exercise of the powers conferred on the Treasury by section 31D(5) of the Income Tax Act 1970(a) and of all other powers enabling it in that behalf, the following Regulations are hereby made :-

#### Citation and commencement

1. These Regulations may be cited as the Income Tax (Training Relief) (Qualifying Course) Regulations 1997 and shall come into operation on the 6<sup>th</sup> April 1997.

#### Qualifying Course

2. For the purpose of section 31D (5) of the Income Tax Act 1970, a qualifying course shall include a qualification accredited as a National Vocational Qualification level 5 by the National Council for Vocational Qualifications.

Made this 3rd day of March 1997

Minister for the Treasury

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(a) Vol. XXI p.260 : section 31D inserted by section 5 of 1995 c.12

#### EXPLANATORY NOTE

(This Note is not part of the Regulations)

The Regulations extend the range of courses qualifying for income tax relief to include level 5 accreditation by the National Council for Vocational Qualifications.

Price : 10p