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**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 2000, Paragraph 2. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 22

#### TONNAGE TAX

#### PART I

#### INTRODUCTORY

##### *Tonnage tax companies and groups*

- 2     (1) In this Schedule a “tonnage tax company” or “tonnage tax group” means a company or group in relation to which a tonnage tax election has effect.
- (2) References in this Schedule to a company entering or leaving tonnage tax are to its becoming or ceasing to be a tonnage tax company.

References to a company being subject to tonnage tax have a corresponding meaning.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Paragraph 2.