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

SCHEDULES

SCHEDULE 22

TONNAGE TAX

PART IV

THE TRAINING REQUIREMENT

Introduction

- 23 (1) It is a condition of entering tonnage tax or making a renewal election that—
- (a) in the case of a single company, the company, or
 - (b) in the case of a group, the group,
- meets certain minimum obligations in connection with the training of seafarers.
- (2) The provisions of this Part of this Schedule have effect for securing that result.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Introduction.