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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Lease to tonnage tax company or group. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 22

#### TONNAGE TAX

#### PART X

#### THE RING FENCE: CAPITAL ALLOWANCES: SHIP LEASING

*[<sup>F1</sup>Lease to tonnage tax company or group*

#### Textual Amendments

**F1** Sch. 22 paras. 91A-91F and cross-heading inserted (with effect in accordance with Sch. 8 para. 15 and Sch. 9 para. 10(5) to the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 9 para. 10\(3\)](#)

- 91B (1) A lease falls within this paragraph if—
- (a) it is a lease of a qualifying ship provided directly to a company within tonnage tax, or
  - (b) it is a lease of a qualifying ship provided indirectly to a company within tonnage tax (“T”) and sub-paragraph (2) applies.
- (2) This sub-paragraph applies where—
- (a) the owner of the qualifying ship provides it directly to a company (“C”) under a lease,
  - (b) C provides the qualifying ship directly to T under a lease, and
  - (c) C and T are in the same group.]

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading:  
Lease to tonnage tax company or group.