

SCHEDULES

SCHEDULE 3

TRANSITIONALS AND SAVINGS

PART 4

PLANT AND MACHINERY ALLOWANCES

Ships: deferments etc.

Further registration requirement

- 24 Section 154 does not apply in the case of a ship that was brought into use before 20th July 1994 for the purposes of a qualifying activity carried on by the person incurring the expenditure on the provision of the ship or a person connected with him.