
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Paragraph 5. (See end of Document for details)*

SCHEDULES

SCHEDULE 7

TONNAGE TAX

PART 1

AMENDMENTS OF SCHEDULE 22 TO FA 2000

Vessels excluded from being qualifying ships

- 5 (1) Paragraph 20 is amended as follows.
- (2) In sub-paragraph (1) (list of excluded vessels) for paragraph (f) (dredgers) substitute—
- “(f) dredgers other than qualifying dredgers.”.
- (3) After sub-paragraph (6) insert—
- “(7) In this Schedule “qualifying dredger” means a dredger which—
- (a) is self-propelled, and
- (b) is constructed or adapted for the carriage of cargo;
- (but see further paragraph 20A).”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 5.