

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Tonnage tax company to operate and manage qualifying ship. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 22

#### TONNAGE TAX

#### PART X

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

*[<sup>F1</sup>Tonnage tax company to operate and manage qualifying ship*

#### 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\(3\)](#)

- 91C (1) A lease of a qualifying ship provided, directly or indirectly, to a company within tonnage tax (“T”) falls within this paragraph if T is responsible—
- (a) for the operation of the ship, including the appointment of the master and those members of the crew engaged in navigation, and
  - (b) for defraying all expenses in connection with the ship, or substantially all such expenses other than those directly incidental to a particular voyage or to the employment of the ship during any period for which the ship is leased by T to another person.
- (2) For the purposes of this paragraph, T is “responsible” if—
- (a) he is responsible as principal, or
  - (b) he appoints another person (“P”) to be responsible in his place and the condition in sub-paragraph (3) is met.
- (3) The condition is that—
- (a) P is not a person to whom the ship is leased by T and is not connected with such a person, or
  - (b) P is a company within tonnage tax.
- (4) Any reference in this paragraph to a lease by T includes a reference to a contract of affreightment entered into by T that provides for the carriage of goods by the qualifying ship.
- (5) [<sup>F2</sup>Section 1122 of the Corporation Tax Act 2010] (connected persons) applies for the purposes of this paragraph.]

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000, Cross  
Heading: Tonnage tax company to operate and manage qualifying ship. (See end of Document for details)

---

.....

### Textual Amendments

- F2** Words in [Sch. 22 para. 91C\(5\)](#) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 316\(6\)](#) (with [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading:  
Tonnage tax company to operate and manage qualifying ship.