
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Paragraph 21. (See end of Document for details)*

SCHEDULES

SCHEDULE 7

TONNAGE TAX

PART 2

COMMENCEMENT AND TRANSITIONAL PROVISION

Transitional provision: flagging

- 21 Where a company (whether or not a member of a group) has operated a qualifying dredger or a tug at any time before 1st July 2005, the company is to be treated, for the purposes of paragraph 22D of Schedule 22 to FA 2000, as not having operated the qualifying dredger or tug before that date.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 21.