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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### TONNAGE TAX

#### PART 1

#### AMENDMENTS OF SCHEDULE 22 TO FA 2000

##### *Qualifying ships*

- 4 (1) Paragraph 19 is amended as follows.
- (2) In sub-paragraph (1) (meaning of “qualifying ship”)—
- (a) in paragraph (a), after “carriage” insert “ by sea ”;
  - (b) in paragraph (b), after “carriage” insert “ by sea ”;
  - (c) in paragraph (c), after “assistance” insert “ carried out at sea ”;
  - (d) in paragraph (d), after “transport” insert “ by sea ”.
- (3) In sub-paragraph (3) (other provisions to which sub-paragraph (1) is subject)—
- (a) after “subject to” insert—  
“ (a) ”;
  - (b) at the end insert—  
“ (b) paragraph 20A (qualifying dredgers and tugs);  
 (c) paragraphs 22A to 22F (flagging). ”.
- (4) After sub-paragraph (4) insert—
- “ (5) For the purposes of sub-paragraph (1) “sea” does not include—
- (a) a port or harbour;
  - (b) an estuary, a tidal or other river or an inland waterway.”.

**Changes to legislation:**

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