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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Meaning of “offshore activities”. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 7

#### TONNAGE TAX

##### PART 1

##### AMENDMENTS OF SCHEDULE 22 TO FA 2000

##### *Meaning of “offshore activities”*

- 15 (1) Paragraph 104 is amended as follows.
- (2) After sub-paragraph (1) (meaning of “offshore activities”) insert—
- “(1A) But none of the following activities is to be regarded as an offshore activity—
- (a) offshore supply services;
  - (b) towage, salvage or other marine assistance;
  - (c) anchor handling;
  - (d) carriage of liquids or gases;
  - (e) safety or rescue services;
  - (f) the carriage of cargo in connection with dredging.
- (1B) The Treasury may make provision by order amending sub-paragraph (1A) by—
- (a) adding, or
  - (b) varying,
- any description of activity.”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Meaning of “offshore activities”.