

## SCHEDULES

### SCHEDULE 8

#### TONNAGE TAX

##### *Effect of temporarily ceasing to manage or operate qualifying ships*

- 5 In paragraph 17 (effect of temporarily ceasing to operate qualifying ships)—
- (a) in sub-paragraph (1) after “operate”, in both places it occurs, insert “or manage”,
  - (b) in sub-paragraph (2), in paragraph (a), after “operating” insert “or managing”,
  - (c) in that sub-paragraph, in the words after paragraph (b)—
    - (i) after “operate” insert “or manage”,
    - (ii) after “operated” insert “or managed”, and
  - (d) in sub-paragraph (4)—
    - (i) in paragraph (a), after “operating” insert “or managing”, and
    - (ii) in paragraph (b), after “operates” insert “or manages”.