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**Changes to legislation:** Finance Act 2004, Paragraph 14 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 27

#### MEANING OF “OFFSHORE INSTALLATION”

##### PART 2

##### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Income Tax (Earnings and Pensions) Act 2003 (c. 1)*

14 For section 385 of the Income Tax (Earnings and Pensions) Act 2003 substitute—

##### **“385 Meaning of “ship”**

In this Chapter “ship” does not include an offshore installation.”

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)