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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Effect of change of use. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 7

#### TONNAGE TAX

#### PART 1

#### AMENDMENTS OF SCHEDULE 22 TO FA 2000

##### *Effect of change of use*

- 7 (1) Paragraph 22 is amended as follows.
- (2) In sub-paragraph (1) (qualifying ship beginning to be used as vessel of excluded kind ceases to be such ship when it begins to be so used) for “as a vessel of an excluded kind” substitute “for non-qualifying purposes”.
- (3) In sub-paragraph (2)(b) (use as vessel of excluded kind for up to 30 days in accounting period to be disregarded) for “as a vessel of an excluded kind” substitute “for non-qualifying purposes”.
- (4) In sub-paragraph (5) (meaning of references to use as vessel of excluded kind) for “as a vessel of an excluded kind are to” substitute “for non-qualifying purposes are to—
- (a) use for an activity other than any of the activities mentioned in paragraph 19(1)(a) to (d), or
- (b)”.
- (5) After that sub-paragraph insert—
- “(6) This paragraph does not apply for the purposes of sub-paragraphs (2) to (5) of paragraph 20A (qualifying dredgers and tugs).”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading:  
Effect of change of use.