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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2005,  
Cross Heading: Vessels excluded from being qualifying ships. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 7

#### TONNAGE TAX

##### PART 1

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

##### *Vessels excluded from being qualifying ships*

- 5 (1) Paragraph 20 is amended as follows.
- (2) In sub-paragraph (1) (list of excluded vessels) for paragraph (f) (dredgers) substitute—
- “(f) dredgers other than qualifying dredgers.”.
- (3) After sub-paragraph (6) insert—
- “(7) In this Schedule “qualifying dredger” means a dredger which—
- (a) is self-propelled, and
- (b) is constructed or adapted for the carriage of cargo;
- (but see further paragraph 20A).”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading:  
Vessels excluded from being qualifying ships.