
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000,
Cross Heading: Duty to notify Inland Revenue of group changes. (See end of Document for details)

SCHEDULES

SCHEDULE 22

TONNAGE TAX

PART XII

GROUPS, MERGERS AND RELATED MATTERS

Duty to notify Inland Revenue of group changes

- 129 (1) A tonnage tax company that becomes or ceases to be a member of a group, or of a particular group, must give notice to the Inland Revenue of that fact.
- (2) The notice must be given within the period of twelve months beginning with the date on which the company became or ceased to be a member of the group.
- (3) In the second column of the Table in section 98 of the ^{M1}Taxes Management Act 1970 (penalties for failure to provide information etc.), after the final entry insert—

“Paragraph 129 of
Schedule 22 to the Finance
Act 2000..”

Marginal Citations

M1 1970 c. 9.

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