
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Paragraph 104. (See end of Document for details)

SCHEDULES

SCHEDULE 22

TONNAGE TAX

PART XI

SPECIAL RULES FOR OFFSHORE ACTIVITIES

Meaning of “offshore activities”

104 (1) In this Part of this Schedule “offshore activities” means activities in connection with the exploration or exploitation of so much of the seabed or subsoil or their natural resources as is situated in the UK sector of the continental shelf.

[^{F1}(1A) But none of the following activities is to be regarded as an offshore activity—

- (a) offshore supply services;
- (b) towage, salvage or other marine assistance;
- (c) anchor handling;
- (d) carriage of liquids or gases;
- (e) safety or rescue services;
- (f) the carriage of cargo in connection with dredging.

(1B) The Treasury may make provision by order amending sub-paragraph (1A) by—

- (a) adding, or
- (b) varying,

any description of activity.]

(2) The “UK sector of the continental shelf” means—

- (a) any area designated by Order in Council under section 1(7) of the ^{M1}Continental Shelf Act 1964, and
- (b) any waters within the seaward limits of the territorial sea of the United Kingdom.

Textual Amendments

F1 Sch. 22 para. 104(1A), (1B) inserted (1.7.2005) by Finance Act 2005 (c. 7), Sch. 7 paras. 15(2), 18(1) (with Sch. 7 paras. 19-21)

Marginal Citations

M1 1964 c. 29.

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