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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2000, Paragraph 129. (See end of Document for details)*

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## 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 <sup>M1</sup>Taxes Management Act 1970 (penalties for failure to provide information etc.), after the final entry insert—

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

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**Marginal Citations**

M1 1970 c. 9.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Paragraph 129.