

## SCHEDULES

### SCHEDULE 22

#### TONNAGE TAX

#### **PART IX**

##### THE RING FENCE: CAPITAL ALLOWANCES: GENERAL

*During: plant and machinery: asset beginning to be used for tonnage tax trade*

- 74 A company's tonnage tax pool is not increased by reason of an asset beginning to be used for the purposes of the company's tonnage tax trade after the company's entry into tonnage tax.