



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

#### CHAPTER 12

#### SHIPS

#### *Qualifying ships*

#### **151 Basic meaning of qualifying ship**

- (1) For the purposes of the deferment rules, a ship is a qualifying ship if it is—
  - (a) of a sea-going kind, and
  - (b) registered as a ship with a gross tonnage of 100 tons or more in a register of shipping established and maintained under the law of any country or territory.
- (2) This is subject to sections 152 to 154.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 151.