

<b>TTM paragraph</b>	<b>Brief description</b>
<b>01250</b>	Tonnage tax as a State aid
<b>02040</b>	Pre-election clearance (status)
<b>03050</b>	Election to remain in tonnage tax (temporary cessation)
<b>03170</b>	Ship chartered-out – short term overcapacity
<b>03500</b>	Qualifying ship (unpowered barges)
<b>03515</b>	Certification of ships
<b>03520</b>	Restricted certificates
<b>03530</b>	Area of operation limited to sheltered waters
<b>03595</b>	Meaning of sea
<b>03645</b>	Offshore installations
<b>03680</b>	Tugs other than qualifying tugs
<b>03695</b>	Examples of qualifying and non-qualifying vessels
<b>03800</b>	Strategic and commercial management (criteria to be met)
<b>03810</b>	Strategic management
<b>03820</b>	Commercial management (vessel pools)
<b>06510</b>	Relevant shipping income (certain interest)
<b>07470</b>	Finance cost adjustment (examples)
<b>07500</b>	Interaction of finance costs adjustment and intra group interest
<b>07510</b>	Interaction of finance costs adjustment and intra group interest (interest-free loans)
<b>09140</b>	Capital allowances change of use of non-tonnage tax asset
<b>09210</b>	Reduction of balancing charges arising during tonnage tax
<b>09330</b>	Long-life assets (change in rates)
<b>09400 to 09430</b>	Industrial buildings allowances (withdrawal)
<b>10100</b>	Outline of defeased leasing
<b>11120</b>	Offshore activities (vessels to which special rules do not apply)