

*F.—Miscellaneous*

**Effect of temporarily ceasing to operate qualifying ships.**

**115VZA.** (1) A temporary cessation as against permanent cessation of operating any qualifying ship by a company shall not be considered as a cessation of operating of such qualifying ship and the company shall be deemed to be operating such qualifying ship for the purposes of this Chapter.

(2) Where a qualifying company continues to operate a ship, which temporarily ceases to be a qualifying ship, such ship shall not be considered as a qualifying ship for the purposes of this Chapter.