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**Changes to legislation:** Energy Act 2004, Cross Heading: Capital allowances: transfer not to be transaction between connected persons is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 9

#### TAXATION PROVISIONS RELATING TO NUCLEAR TRANSFER SCHEMES

#### PART 2

#### TRANSFERS RELATING TO BNFL OR THE UKAEA ETC.

*Capital allowances: transfer not to be transaction between connected persons*

- 22 For the purposes of Part 2 of the 2001 Act references in that Part to a transaction (however described) between connected persons (within the meaning of [F1section 1122 of the Corporation Tax Act 2010]) are not to include references to a transfer to which this Part of this Schedule applies.

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#### Textual Amendments

- F1** Words in Sch. 9 para. 22 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 438(6) (with Sch. 2)

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#### Commencement Information

- I1** Sch. 9 para. 22 in force at 5.10.2004 by S.I. 2004/2575, art. 2(1), Sch. 1

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 137(3)(c)-(e) inserted by [2011 c. 16 s. 117\(b\)](#)
- s. 173(2C) inserted by [2023 c. 52 Sch. 14 para. 10](#)
- Sch. 22 para. 4(1A) inserted by [2023 c. 52 Sch. 14 para. 11\(2\)\(b\)](#)