

## SCHEDULES

### SCHEDULE 4

#### RELIEF FOR CARRIED-FORWARD LOSSES

#### PART 11

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Energy Act 2004*

- 127 In section 27 of the Energy Act 2004 (tax exemption for NDA activities) in subsection (1)(b) for the words from “relieved” to the end substitute “—
- (i) relieved under section 37, 45, 45A, 45B or 45F of the Corporation Tax Act 2010 (relief for trading losses),
  - (ii) surrendered under Part 5 of that Act (group relief), or
  - (iii) surrendered under Part 5A of that Act (group relief for carried-forward losses).”