

*Status: Point in time view as at 17/07/2013.*

**Changes to legislation:** Corporation Tax Act 2009, Cross Heading: Energy Act 2004 (c. 20) is up to date with all changes known to be in force on or before 17 June 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)

## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

#### *Energy Act 2004 (c. 20)*

- 582 The Energy Act 2004 is amended as follows.
- 583 (1) Amend section 27 (tax exemption for NDA activities) as follows.
- (2) In subsection (8)—
- (a) in the definition of “trading income”—
- (i) in paragraph (a), after “trade” insert “ carried on wholly or partly in the United Kingdom ”, and
- (ii) in paragraph (b) for “Case I of Schedule D” substitute “ Chapter 2 of Part 3 of the Corporation Tax Act 2009 ”, and
- (b) in the definition of “trading losses”—
- (i) after “trade” insert “ carried on wholly or partly in the United Kingdom ”, and
- (ii) for “Case I of Schedule D” substitute “ Chapter 2 of Part 3 of the Corporation Tax Act 2009 ”.
- (3) In subsection (9)—
- (a) in paragraph (a) for “Chapter 2 of Part 4 of the Finance Act 1996 (c. 8)” substitute “ Part 5 of the Corporation Tax Act 2009 ”, and
- (b) in paragraph (b) for “under Schedule 26 to the Finance Act 2002 (c. 23) (derivative contracts)” substitute “ in accordance with Part 7 of the Corporation Tax Act 2009 (derivative contracts) ”.
- 584 (1) Amend section 28 (taxation of activities of the Nuclear Decommissioning Authority chargeable under Case VI of Schedule D) as follows.
- (2) In subsection (1)—
- (a) in paragraph (a) for “under Case VI of Schedule D” substitute “ under or by virtue of any provision to which section 834A of the Income and Corporation Taxes Act 1988 (miscellaneous charges) applies ”, and
- (b) in the words after paragraph (b) for “Case I of Schedule D” substitute “ Chapter 2 of Part 3 of the Corporation Tax Act 2009 ”.
- (3) In subsection (2)(b) for the words from “under” to the end substitute “ under or by virtue of a provision to which section 834A of the Income and Corporation Taxes

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Act 1988 applies, other than section 979 of the Corporation Tax Act 2009 (income not otherwise charged).”

(4) In the title for “Case VI of Schedule D” substitute “ miscellaneous provisions ”.

- 585 In section 44(2) (extinguishment of BNFL losses for tax purposes)—
- (a) in paragraph (b) for “under Case VI of Schedule D” substitute “ under or by virtue of any provision to which section 834A of the Income and Corporation Taxes Act 1988 (miscellaneous charges) applies ”,
  - (b) in paragraph (c) for “section 75(9) of the Income and Corporation Taxes Act 1988” substitute “ section 1223 of the Corporation Tax Act 2009 (carrying forward expenses of management and other amounts) ”,
  - (c) in paragraph (d) for “Schedule A losses” and “that Act” substitute “ UK property business losses ” and “ the Income and Corporation Taxes Act 1988 ” respectively, and
  - (d) in paragraph (h) for “subsection (1) of section 83 of the Finance Act 1996 (c. 8)” and “subsection (3A) of that section” substitute “ section 456(1) of the Corporation Tax Act 2009 ” and “ section 457(1) of that Act ” respectively.
- 586 (1) Amend Schedule 9 (taxation provisions relating to nuclear transfer schemes) as follows.
- (2) In paragraph 11—
    - (a) in sub-paragraph (2) for “Chapter 2 of Part 4 of the Finance Act 1996 (c. 8)” substitute “ Part 5 of the Corporation Tax Act 2009 ”, and
    - (b) in sub-paragraph (3) for “Chapter 2 of Part 4 of the Finance Act 1996” and “that Chapter” substitute “ Part 5 of the Corporation Tax Act 2009 ” and “ that Part ” respectively.
  - (3) In paragraph 12—
    - (a) in sub-paragraph (2) for “Schedule 26 to the Finance Act 2002 (c. 23)” substitute “ Part 7 of the Corporation Tax Act 2009 ”, and
    - (b) in sub-paragraph (3)—
      - (i) for “Schedule 26 to the Finance Act 2002” substitute “ Part 7 of the Corporation Tax Act 2009 ”, and
      - (ii) for “that Schedule” substitute “ that Part ”.
  - (4) In paragraph 15(4), in the definition of “relevant trading profits and losses” for the words from “under” to the end substitute “ under Part 3 of the Corporation Tax Act 2009 in respect of the trade or part of a trade in question for periods in which the trade was carried on wholly or partly in the United Kingdom. ”
  - (5) In paragraph 23—
    - (a) in sub-paragraph (2) for “Chapter 2 of Part 4 of the Finance Act 1996 (c. 8)” substitute “ Part 5 of the Corporation Tax Act 2009 ”, and
    - (b) in sub-paragraph (3) for “Chapter 2 of Part 4 of the Finance Act 1996 (c. 8)” and “that Chapter” substitute “ Part 5 of the Corporation Tax Act 2009 ” and “ that Part ” respectively.
  - (6) In paragraph 24(2) for “Schedule 26 to the Finance Act 2002 (c. 23)” substitute “ Part 7 of the Corporation Tax Act 2009 ”.
  - (7) In paragraph 24(3)—

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- (a) for “Schedule 26 to the Finance Act 2002” substitute “ Part 7 of the Corporation Tax Act 2009 ”, and
  - (b) for “that Schedule” substitute “ that Part ”.
- (8) In paragraph 27(4), in the definition of “relevant trading profits and losses” for the words from “under” to the end substitute “ under Part 3 of the Corporation Tax Act 2009 in respect of the trade or part of a trade in question for periods in which the trade was carried on wholly or partly in the United Kingdom. ”
- (9) In paragraph 33—
- (a) in paragraph (a) for “Chapter 2 of Part 4 of the Finance Act 1996 (c. 8)” substitute “ Part 5 of the Corporation Tax Act 2009 ”, and
  - (b) in paragraph (b) for “Schedule 26 to the Finance Act 2002 (c. 23)” substitute “ Part 7 of the Corporation Tax Act 2009 ”.

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