
Changes to legislation: Energy Act 2004, Cross Heading: Exempt activities to be separate trade is up to date with all changes known to be in force on or before 24 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

SCHEDULES

SCHEDULE 4

SUPPLEMENTAL TAXATION PROVISIONS FOR EXEMPT ACTIVITIES

Exempt activities to be separate trade

- 1 Exempt activities carried on—
- (a) by the NDA, or
 - (b) by a company while it is an NDA company,
- are to be treated for corporation tax purposes as a separate trade distinct from all other activities carried on by the NDA or (as the case may be) that company.

Commencement Information

- II** Sch. 4 para. 1 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\(2\)\(b\)](#)