
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Energy Act 2004 (c. 20)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)