
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 434. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Energy Act 2004

- 434 (1) Amend section 27 (tax exemption for NDA activities) as follows.
- (2) In subsection (1)(b) for the words from “set off” to the end substitute “relieved under section 37 or 45 of the Corporation Tax Act 2010 (relief for trading losses) or surrendered as trading losses under Part 5 of that Act (group relief).”
- (3) In subsection (8), in the definition of “owned directly or indirectly”, for “section 838 of the Income and Corporation Taxes Act 1988 (c. 1)” substitute “Chapter 3 of Part 24 of the Corporation Tax Act 2010”.

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 434.