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**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 436. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

##### *Energy Act 2004*

- 436 In section 44(2) (extinguishment of BNFL losses for tax purposes)—
- (a) in paragraph (b) for “section 834A of the Income and Corporation Taxes Act 1988” substitute “ section 1173 of the Corporation Tax Act 2010 ”,
  - (b) for paragraph (d) substitute—
    - “(d) losses incurred by the company in carrying on a UK property business (within the meaning given by Chapter 2 of Part 4 of the Corporation Tax Act 2009);”
  - (c) in paragraph (e) for “section 392B(1) of that Act” substitute “ section 66 of the Corporation Tax Act 2010 ”, and
  - (d) for paragraph (f) substitute—
    - “(f) any Type 4 carry-forward losses of the company falling within section 95(1) of the Corporation Tax Act 2010;”.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 436.