
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 438. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Energy Act 2004

- 438 (1) Amend Schedule 9 (taxation provisions relating to nuclear transfer schemes) as follows.
- (2) In paragraph 2(3)—
- (a) for the words from “Subsections” to “ownership” substitute “ Sections 944 and 951 to 953 of the Corporation Tax Act 2010 (transfers of trade without a change of ownership) ”, and
 - (b) in paragraph (a) for “subsection (1) of that section” substitute “ Chapter 1 of Part 22 of that Act ”.
- (3) In paragraph 10 for “section 839 of the Taxes Act” substitute “ section 1122 of the Corporation Tax Act 2010 ”.
- (4) For paragraph 17 substitute—
- “17 Where Chapter 1 of Part 22 of the Corporation Tax Act 2010 (transfers of trade without a change of ownership) applies in relation to a transfer to which this Part of this Schedule applies, that Chapter has effect in relation to the transfer with the omission of section 945.”
- (5) In paragraph 21(1)(b) for “section 343 of the Taxes Act” substitute “ Chapter 1 of Part 22 of the Corporation Tax Act 2010 ”.
- (6) In paragraph 22 for “section 839 of the Taxes Act” substitute “ section 1122 of the Corporation Tax Act 2010 ”.

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