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*Status: Point in time view as at 05/10/2004.*

*Changes to legislation: Energy Act 2004, Paragraph 18 is up to date with all changes known to be in force on or before 22 July 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)*

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## SCHEDULES

### SCHEDULE 9

#### TAXATION PROVISIONS RELATING TO NUCLEAR TRANSFER SCHEMES

#### PART 2

#### TRANSFERS RELATING TO BNFL OR THE UKAEAETC.

*Chargeable gains: assets to be treated as disposed without a gain or a loss*

- 18 (1) This paragraph applies for the purposes of the 1992 Act where an asset is transferred by a transfer to which this Part of this Schedule applies.
- (2) The asset shall be treated as disposed of to the transferee for a consideration of such amount as would secure that, on the disposal, neither a gain nor a loss accrues to the transferor.

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#### Commencement Information

**II** [Sch. 9 para. 18](#) in force at 5.10.2004 by [S.I. 2004/2575](#), art. 2(1), [Sch. 1](#)

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