

SCHEDULES

SCHEDULE 9

TAXATION PROVISIONS RELATING TO NUCLEAR TRANSFER SCHEMES

PART 2

TRANSFERS RELATING TO BNFL OR THE UKAEA ETC.

Capital allowances: transfer not to be transaction between connected persons

- 22 For the purposes of Part 2 of the 2001 Act references in that Part to a transaction (however described) between connected persons (within the meaning of section 839 of the Taxes Act) are not to include references to a transfer to which this Part of this Schedule applies.