

*Status: Point in time view as at 05/10/2004.*

*Changes to legislation: Energy Act 2004, Part 6 is up to date with all changes known to be in force on or before 12 June 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)*

## SCHEDULES

### SCHEDULE 9

#### TAXATION PROVISIONS RELATING TO NUCLEAR TRANSFER SCHEMES

#### PART 6

##### SUPPLEMENTAL PROVISIONS OF SCHEDULE

##### *Groups of companies*

- 35 References to a company in the following enactments shall apply to the NDA—
- (a) sections 170 to 181 of the 1992 Act;
  - (b) Part 8 of Schedule 29 to the Finance Act 2002 (c. 23).

##### **Commencement Information**

**11** Sch. 9 para. 35 in force at 5.10.2004 by S.I. 2004/2575, art. 2(1), Sch. 1

##### *Consequential amendment*

- 36 In section 35(3)(d) of the 1992 Act (no gain no loss disposals) after sub-paragraph (xiv) insert—
- “(xv) paragraph 3, 18, 29 or 32 of Schedule 9 to the Energy Act 2004.”

##### **Commencement Information**

**12** Sch. 9 para. 36 in force at 5.10.2004 by S.I. 2004/2575, art. 2(1), Sch. 1

##### *Interpretation of Schedule*

- 37 (1) In this Schedule—
- “the 1992 Act” means the Taxation of Chargeable Gains Act 1992 (c. 12);
  - “the 2001 Act” means the Capital Allowances Act 2001 (c. 2);
  - “exempt activities” has the same meaning as in section 27 of this Act;
  - “NDA company” has the same meaning as in section 27 of this Act;
  - “the Nuclear Liabilities Investment Portfolio” means property and rights to which BNFL is entitled and which appear to the Board, from BNFL’s published accounts, to represent assets held by BNFL for the purpose of being able to meet costs or liabilities for which the NDA has a financial responsibility under Chapter 1 of Part 1 of this Act;

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“section 39 scheme” means a nuclear transfer scheme authorised by section 39 of this Act;

“section 40 scheme” means a nuclear transfer scheme authorised by section 40 of this Act;

“transferee”, in relation to a transfer in accordance with a nuclear transfer scheme, means the person to whom the transfer is made;

“transferor”, in relation to a transfer in accordance with a nuclear transfer scheme, means the person from whom the transfer is made;

“the Taxes Act” means the Income and Corporation Taxes Act 1988 (c. 1).

- (2) Before determining for the purposes of this Schedule whether an asset was comprised at a particular time in the Nuclear Liabilities Investment Portfolio, the Board must consult the Secretary of State.
- (3) So far as it relates to corporation tax this Schedule is to be construed as one with the Corporation Tax Acts.
- (4) So far as it relates to capital allowances this Schedule is to be construed as one with the 2001 Act.

**Commencement Information**

**I3** [Sch. 9 para. 37](#) in force at 5.10.2004 by [S.I. 2004/2575](#), art. 2(1), [Sch. 1](#)

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