



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 5

MISCELLANEOUS INCOME

CHAPTER 2

RECEIPTS FROM INTELLECTUAL PROPERTY

Sales of patent rights

589 Person liable for tax under section 587

The person liable for any tax charged under section 587 is the seller of the patent rights.

Status:

Point in time view as at 06/04/2023.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 589.