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**Status:** Point in time view as at 23/01/2003. This version of this provision has been superseded.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2002, Paragraph 139. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 29

#### GAINS AND LOSSES OF A COMPANY FROM INTANGIBLE FIXED ASSETS

.....  
**Modifications etc. (not altering text)**

**C1** Sch. 29 applied (with modifications) (15.8.2002) by [S.I. 2002/1967](#), **regs. 3-6**

### PART 15

#### INTERPRETATION

#### *Meaning of “royalty”*

139 In this Schedule “royalty” means a royalty in respect of the enjoyment or exercise of rights that constitute an intangible fixed asset.

**Status:**

Point in time view as at 23/01/2003. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 139.