



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 2

TRADING INCOME

CHAPTER 9

TRADE PROFITS: ^{F1} . . . SOUND RECORDINGS

Certified master versions: special rules for allocating expenditure

136 Application of provisions about certified master versions

^{F1}

Textual Amendments

F1 Ss. 136-144 repealed (with effect as mentioned in ss. 46, 47 of the repealing Act) by [Finance Act 2006 \(c. 25\), s. 178](#), {Sch. 26 Pt. 3(4) Note 1}

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 136.