



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 2

#### TRADING INCOME

#### CHAPTER 9

#### TRADE PROFITS: <sup>F1</sup> . . . SOUND RECORDINGS

*Certified master versions: special rules for allocating expenditure*

#### 137 Certified master versions: preliminary expenditure

<sup>F1</sup> .....

#### 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**F1** Ss. 136-144 repealed (with effect as mentioned in ss. 46, 47 of the repealing Act) by [Finance Act 2006 \(c. 25\), s. 178](#), {Sch. 26 Pt. 3(4) Note 1}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 137.