



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 2

#### TRADING INCOME

#### CHAPTER 9

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

#### *[<sup>F1</sup>Deferred income agreements*

#### **[<sup>F1</sup>142A Deferred income agreements which exist when deduction made**

<sup>F2</sup> . . . . .]

#### **Textual Amendments**

- F1** Ss. 142A-142E and preceding cross-heading inserted (with effect as mentioned in s. 65(2) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 65\(1\)](#)
- F2** Ss. 136-144 repealed (with effect as mentioned in ss. 46, 47 of the repealing Act) by [Finance Act 2006 \(c. 25\), s. 178](#), {Sch. 26 Pt. 3(4) Note 1}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 142A.