
Changes to legislation: *Wireless Telegraphy Act 2006, Cross Heading: Income Tax (Trading and Other Income) Act 2005 (c. 5) is up to date with all changes known to be in force on or before 28 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

SCHEDULES

SCHEDULE 7

CONSEQUENTIAL AMENDMENTS

Income Tax (Trading and Other Income) Act 2005 (c. 5)

- 37 In section 146 of the Income Tax (Trading and Other Income) Act 2005 (meaning of “relevant telecommunication right”), in paragraph (a) (wireless telegraphy licence), for the words from “granted” to “licences),” substitute “ granted under section 8 of the Wireless Telegraphy Act 2006 in accordance with regulations made under section 14 of that Act (bidding for licences), ”.

Changes to legislation:

Wireless Telegraphy Act 2006, Cross Heading: Income Tax (Trading and Other Income) Act 2005 (c. 5) is up to date with all changes known to be in force on or before 28 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 36](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 111(6)(q) inserted by [2024 c. 13 Sch. 30 para. 29\(b\)](#)