



Corporation Tax Act 2009

2009 CHAPTER 4

PART 3

TRADING INCOME

CHAPTER 9

TRADE PROFITS: OTHER SPECIFIC TRADES

Sound recordings

152 Interpretation of sections 150 and 151

- (1) For the purposes of sections 150 and 151—
 - (a) “sound recording” does not include a film soundtrack,
 - (b) “original master version” means the master tape or master audio disc of the recording,
 - (c) references to the original master version of a sound recording include any rights in the original master version that are held or acquired with it, and
 - (d) “relevant period” means—
 - (i) a period for which accounts of the trade are made up, or
 - (ii) if no accounts of the trade are made up for a period, an accounting period of the company.
- (2) In subsection (1)(a) “film” is to be read in accordance with section 1181.

Status:

Point in time view as at 01/04/2010.

Changes to legislation:

Corporation Tax Act 2009, Section 152 is up to date with all changes known to be in force on or before 07 September 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.