



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 5

MISCELLANEOUS INCOME

CHAPTER 2

RECEIPTS FROM INTELLECTUAL PROPERTY

Charge to tax on non-trading income from intellectual property

579 Charge to tax on royalties and other income from intellectual property

- (1) Income tax is charged on royalties and other income from intellectual property.
- (2) In this section “intellectual property” means—
 - (a) any patent, trade mark, registered design, copyright, design right, performer's right or plant breeder's right,
 - (b) any rights under the law of any part of the United Kingdom which are similar to rights within paragraph (a),
 - (c) any rights under the law of any territory outside the United Kingdom which correspond or are similar to rights within paragraph (a), and
 - (d) any idea, information or technique not protected by a right within paragraph (a), (b) or (c).

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Trading and Other Income) Act 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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

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

- s. 7A-7D inserted by [2022 c. 3 Sch. 1 para. 3](#)
- s. 31E(4) inserted by [2022 c. 3 Sch. 1 para. 7\(3\)](#)
- s. 649(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 11\(2\)](#)
- s. 679(3A) inserted by [2023 c. 30 Sch. 2 para. 11\(5\)\(b\)](#)
- s. 679A(3A) inserted by [2023 c. 30 Sch. 2 para. 11\(6\)\(b\)](#)
- s. 680(1A) inserted by [2023 c. 30 Sch. 2 para. 11\(7\)\(a\)](#)