

*These notes refer to the Income Tax (Trading and Other Income)
Act 2005 (c.5) which received Royal Assent on 24 March 2005*

INCOME TAX (TRADING AND OTHER INCOME) ACT 2005

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5: Miscellaneous income

Chapter 2: Receipts from intellectual property

Section 607: Questions about apportionments affecting two or more persons

2351. This section contains a signpost to section 563 of CAA which sets out the body of Commissioners responsible for determining any question about the way in which a sum is to be apportioned under section 606 where the relevant apportionment affects two or more persons. It is based on section 532 of ICTA and section 563 of CAA.
2352. [Section 532](#) provides that section 524 of ICTA (dealing with the sale of patent rights) and section 531 of ICTA (dealing with the disposal of know-how) are to be treated as if those provisions had been contained in CAA.