

Application to professions, employments and offices. ITA67 s241(10), s241A(3), s253 and s283(1); FA70 s14(4); CTA76 s21(1) and Sch1 par6; FA97 s22, s146(1) and Sch9 Ptl par1(17) 301.—(1) The preceding provisions of this Chapter , 285 and 286) shall, with any necessary modifications, apply in relation to professions, employments and offices as they apply in relation to trades.

(2) Sections 283 and 285 shall, with any necessary modifications, apply in relation to professions as they apply in relation to trades.