HMRC - OT30077 - Computational Points - Definition Of A Part Disposal

TGCA92\S196(5A) includes a definition of part disposal. References in TCGA92\S194 and TCGA92\S195 to part disposals include references to the disposal of any interest in a licence.

Part disposals of a licence encompass certain types of background agreements where the seller retains an interest in the licence.

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