



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 18

ADDITIONAL VAT LIABILITIES AND REBATES

Anti-avoidance

246 Miscellaneous

- (1) All such assessments and adjustments of assessments are to be made as are necessary to give effect to sections 241 to 245.
- (2) Section 232 (meaning of connected person) applies for the purposes of sections 242 and 243.