



Capital Allowances Act 2001

2001 CHAPTER 2

PART 12

SUPPLEMENTARY PROVISIONS

CHAPTER 2

ADDITIONAL VAT LIABILITIES AND REBATES: INTERPRETATION, ETC.

546 Introduction

This Chapter has effect for the interpretation of, and for otherwise supplementing—

- (a) Chapter 18 of Part 2 (plant and machinery allowances: additional VAT liabilities and rebates),
- (b) Chapter 10 of Part 3 (industrial buildings allowances: additional VAT liabilities and rebates), and
- (c) Chapter 4 of Part 6 (research and development allowances: additional VAT liabilities and rebates).