



Capital Allowances Act 2001

2001 CHAPTER 2

PART 12

SUPPLEMENTARY PROVISIONS

CHAPTER 2

ADDITIONAL VAT LIABILITIES AND REBATES: INTERPRETATION, ETC.

550 Apportionment of additional VAT liabilities and rebates

- (1) This section applies if—
- (a) any provision of this Act requires an allowance or charge to which a person is entitled or liable in respect of any qualifying expenditure to be determined by reference to—
 - (i) a proportion only of that expenditure, or
 - (ii) a proportion only of what that allowance or charge would have been apart from that provision, and
 - (b) the person incurs an additional VAT liability or an additional VAT rebate is made to the person in respect of that expenditure.
- (2) The additional VAT liability or rebate is subject to the same apportionment as the original expenditure, allowance or charge.