



Capital Allowances Act 2001

2001 CHAPTER 2

PART 12

SUPPLEMENTARY PROVISIONS

CHAPTER 5

MISCELLANEOUS

Procedure for determining certain questions

563 Procedure for determining certain questions affecting two or more persons

- (1) This section applies in relation to the determination of a question if—
 - (a) at the time when the question falls to be determined, it appears that the determination is material to the liability to tax (for whatever period) of two or more persons, and
 - (b) section 564 provides for this section to apply.
- (2) The Commissioners who are to determine the question, for the purposes of the tax of all the persons concerned, are given in subsections (3) to (5).
- (3) If—
 - (a) the same body of General Commissioners has jurisdiction with respect to all the persons concerned, and
 - (b) those persons do not agree that the determination is to be made by the Special Commissioners,the determination is to be made by that body of General Commissioners.
- (4) If—
 - (a) different bodies of General Commissioners have jurisdiction with respect to the persons concerned, and

Status: This is the original version (as it was originally enacted).

- (b) those persons do not agree that the determination is to be made by the Special Commissioners,
the determination is to be made by such of those bodies of General Commissioners as the Board of Inland Revenue may direct.
- (5) In any other case, the determination is to be made by the Special Commissioners.
- (6) The Commissioners must determine the question in the same way as an appeal, but all the persons concerned are entitled—
 - (a) to appear before and be heard by the Commissioners, or
 - (b) to make representations to them in writing.

564 Questions to which procedure in section 563 applies

- (1) Section 563 applies in relation to the determination for the purposes of any of Parts 3 to 11 or this Part of any question about the way in which a sum is to be apportioned.
- (2) Section 563 applies in relation to any determination of the market value of property for the purposes of—
 - (a) any provision of Part 2 (plant and machinery allowances),
 - (b) section 423 (mineral extraction allowances: amount of disposal value to be brought into account),
 - (c) section 559 (effect of successions),
 - (d) section 568 or 569 (sales treated as being for alternative amount), or
 - (e) section 573 (transfers treated as sales).
- (3) Section 563 applies in relation to any determination of the amount of any sums paid or proceeds for the purposes of section 357 (industrial buildings allowances: arrangements having an artificial effect on pricing).
- (4) If section 561 (transfer of a UK trade to a company in another member State) applies, section 563 applies—
 - (a) for the purposes of the tax of both company A and company B referred to in that section, and
 - (b) in relation to the determination of any question of apportionment of expenditure under section 561(3).