



Capital Allowances Act 2001

2001 CHAPTER 2

[^{F1}PART 3A

BUSINESS PREMISES RENOVATION ALLOWANCES

CHAPTER 10

ADDITIONAL VAT LIABILITIES AND REBATES

[^{F1}360T Introduction

For the purposes of this Chapter—

- (a) “ additional VAT liability ” and “ additional VAT rebate ” have the meanings given by section 547,
- (b) the time when—
 - (i) a person incurs an additional VAT liability, or
 - (ii) an additional VAT rebate is made to a person,is given by section 548, and
- (c) the chargeable period in which, and the time when, an additional VAT liability or an additional VAT rebate accrues are given by section 549.]

Textual Amendments

- F1** Pt. 3A inserted (11.4.2007 with effect in accordance with s. 92 of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 6 para. 1](#); [S.I. 2007/949](#), art. 2

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 360T.