



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 12

#### SUPPLEMENTARY PROVISIONS

### CHAPTER 5

#### MISCELLANEOUS

##### *Procedure for determining certain questions*

#### **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

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*Status: This is the original version (as it was originally enacted).*

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- (b) in relation to the determination of any question of apportionment of expenditure under section 561(3).