
STATUTORY INSTRUMENTS

2007 No. 831

The Energy-Saving Items Regulations 2007

Further provisions relating to apportionments and contributions

- 4.—(1) Paragraph (2) applies if relevant expenditure is incurred on a dwelling-house which—
- (a) is owned jointly or in common by the person entitled to the deduction and by other persons, or
 - (b) is subject to differing estates or interests.
- (2) If this paragraph applies—
- (a) a just and reasonable apportionment of the relevant expenditure must be made, and
 - (b) the deduction allowed is the part of the relevant expenditure incurred by the person entitled to the deduction.
- (3) Paragraph (4) applies if relevant expenditure is incurred which—
- (a) falls within paragraph (1), and
 - (b) exceeds the maximum amount (see regulation 3).
- (4) If this paragraph applies—
- (a) the relevant expenditure must be restricted on a proportionate basis to arrive at the maximum amount,
 - (b) a just and reasonable apportionment of the maximum amount must be made, and
 - (c) the deduction allowed is the part of the maximum amount incurred by the person entitled to the deduction.
- (5) If the person entitled to the deduction has received a contribution from any other person towards the relevant expenditure incurred, that contribution shall be excluded in calculating the relevant expenditure incurred by the person entitled to the deduction.
- (6) If in connection with this regulation any question arises as to the amount of the deduction to which a person may be entitled—
- (a) the amount shall be treated as if it were an amount specified in a paragraph of subsection (1) of section 42 of the Income and Corporation Taxes Act 1988⁽¹⁾ (appeals against determinations under sections 34 to 36 or Chapter 4 of Part 3 of ITTOIA 2005), and
 - (b) the procedure set out in that section shall apply accordingly.

(1) 1988 c. 1; section 42 was amended by paragraph 24 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005.