



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### [<sup>F1</sup>PART 3A

#### BUSINESS PREMISES RENOVATION ALLOWANCES

#### CHAPTER 10

#### ADDITIONAL VAT LIABILITIES AND REBATES

#### [<sup>F1</sup>360Y Additional VAT rebates and writing off qualifying expenditure

If an additional VAT rebate is made in respect of qualifying expenditure, an amount equal to the rebate is written off at the time when the rebate accrues. ]

#### 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 360Y.