



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 [^{F1}one] 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 [^{F2}one] or more persons, and
 - (b) section 564 provides for this section to apply.

^{F3}(2)

^{F3}(3)

^{F3}(4)

^{F3}(5)

[^{F4}(6) An application for the tribunal to determine the question is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act), and each of the persons concerned is entitled to be a party to the proceedings on the application.]

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 563. (See end of Document for details)

Textual Amendments

- F1** Word in s. 563 heading substituted (with effect in accordance with Sch. 10 para. 11 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 10 para. 5(2)**
- F2** Word in s. 563(1)(a) substituted (with effect in accordance with Sch. 10 para. 11 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 10 para. 5(1)**
- F3** S. 563(2)-(5) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 299(2)**
- F4** S. 563(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 299(3)**

Modifications etc. (not altering text)

- C1** S. 563(2)-(6) applied (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), **ss. 607**, (with Sch. 2)
- C2** S. 563(2)-(6) applied (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), **ss. 177(5)**, 1329(1) (with Sch. 2 Pts. 1, 2)
- C3** S. 563(2)-(6) applied (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), **ss. 930**, 1329(1) (with Sch. 2 Pts. 1, 2)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 563.