



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 [F^{13A}] 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).

^{F2}(3)

- (4) If section 561 ([F³transfer or division of UK business]) applies, section 563 applies—
 - (a) for the purposes of the tax of both company A and company B referred to in that section, and

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 564. (See end of Document for details)

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

Textual Amendments

- F1** Word in s. 564(1) substituted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 27 para. 13\(a\)](#)
- F2** S. 564(3) omitted (with effect in accordance with Sch. 27 para. 30(1) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 27 para. 13\(b\)](#)
- F3** Words in s. 564(4) substituted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, [10\(6\)](#) (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 564.