



Capital Allowances Act 1990

1990 CHAPTER 1

PART VIII

SUPPLEMENTARY PROVISIONS

151 Procedure on apportionments

- (1) Where, under or by virtue of any provisions of Parts I, III to VI and this Part, any sum falls to be apportioned and, at the time of the apportionment, it appears that it is material as respects the liability to tax (for whatever period) of two or more persons, any question which arises as to the manner in which the sum is to be apportioned shall be determined, for the purposes of the tax of all those persons—
 - (a) in a case where the same body of General Commissioners have jurisdiction with respect to all those persons, by those Commissioners, unless all those persons agree that it shall be determined by the Special Commissioners,
 - (b) in a case where different bodies of Commissioners have jurisdiction with respect to those persons, by such of those bodies as the Board may direct, unless all those persons agree that it shall be determined by the Special Commissioners, and
 - (c) in any other case, by the Special Commissioners,and any such Commissioners shall determine the question in like manner as if it were an appeal, but all those persons shall be entitled to appear and be heard by the Commissioners who are to make the determination or to make representations to them in writing.
- (2) This section applies in relation to any determination, under Part II or under section 152 or 157, of the price which property would have fetched if sold in the open market as it applies in relation to apportionments.
- (3) This section shall come into force for all purposes on 6th April 1990 to the exclusion of section 81 of the 1968 Act (which is re-enacted in this section).