



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 12

#### SUPPLEMENTARY PROVISIONS

### CHAPTER 2

#### ADDITIONAL VAT LIABILITIES AND REBATES: INTERPRETATION, ETC.

#### 546 Introduction

This Chapter has effect for the interpretation of, and for otherwise supplementing—

- (a) Chapter 18 of Part 2 (plant and machinery allowances: additional VAT liabilities and rebates),
- [<sup>F1</sup>(aa) Chapter 7 of Part 2A (structures and buildings allowances: additional VAT liabilities and rebates),]
- <sup>F2</sup>(b) .....
- [<sup>F3</sup>(ba) Chapter 10 of Part 3A (business premises renovation allowances: additional VAT liabilities and rebates), ]
- (c) Chapter 4 of Part 6 (research and development allowances: additional VAT liabilities and rebates).

#### Textual Amendments

- F1** S. 546(aa) inserted (5.7.2019) by [The Capital Allowances \(Structures and Buildings Allowances\) Regulations 2019 \(S.I. 2019/1087\)](#), regs. 1, **3(13)**
- F2** S. 546(b) 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. 12**
- F3** S. 546(ba) inserted (with effect in accordance with s. 92 of the amending Act) by [Finance Act 2005 \(c. 7\)](#), **Sch. 6 para. 6**; S.I. 2007/949, art. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 546.