Tax and Duty Manual Part 19-02-03

## Apportionments not subject to specific rules

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This document should be read in conjunction with section 544 of the Taxes Consolidation Act 1997

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

## Introduction

Apportionments of consideration or expenditure may be made where necessary and, subject to any express provision of **Chapter 2**, **Part 19 Taxes Consolidation Act 1997** ('TCA 1997'), the method of apportionment is to be such method as appears just and reasonable.

## 3.1 Apportionments not subject to specific rules

Although specific rules for apportionment of expenses and gains are provided for certain cases (e.g., on part disposals) there are occasions on which they are not statutorily applicable or are not appropriate. In such other cases, **section 544(5) TCA 1997** provides that the method of apportionment adopted shall be such method as appears to the Inspector (or, on appeal, the Tax Appeal Commissioners) to be just and reasonable.