

## Apportionments not subject to specific rules

### Part 19-02-03

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

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## 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.