

[19.2.3] Apportionments not subject to specific Rules

- 3.1** 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)**, provides that the method of apportionment adopted shall be such method as appears to the Inspector (or, on appeal, the Appeal Commissioners) to be just and reasonable.