



# Finance Act 1990

## 1990 CHAPTER 29

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER II

#### MANAGEMENT

#### *Claims by companies*

#### **102 Capital allowances: general**

- (1) The Capital Allowances Act 1990 shall be amended as follows.
- (2) The following section shall be inserted after section 145—

#### **“145A Corporation tax allowances: claims**

Schedule A1 to this Act shall have effect.”

- (3) The Schedule set out in Schedule 16 to this Act shall be inserted before Schedule 1.
- (4) This section has effect as respects claims for allowances falling to be made for accounting periods ending after the day appointed for the purposes of section 10 of the Taxes Act 1988 (pay and file).