



Capital Allowances Act 1990 (repealed)

CHAPTER 1

CAPITAL ALLOWANCES ACT 1990 (REPEALED)

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CHAPTER I

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Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed). (See end of Document for details)

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Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed). (See end of Document for details)

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- 165 Short title.

SCHEDULES

SCHEDULE AA1 — Exclusions from expenditure on machinery or plant

Buildings

- 1 (1) For the purposes of this Act expenditure on the...

Structures, assets and works

- 2 (1) For the purposes of this Act expenditure on the...
 - 1 “ Dock ” includes— (a) any harbour, wharf, pier, marina...
 - 2 An industrial structure, that is, anything (other than a building)...

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Land

3 (1) For the purposes of this Act expenditure on the...

General exemptions

4 Paragraphs 1(1) and 2(1) above do not apply to any...

Interpretation

5 (1) In this Schedule— (a) “ structure ” means a...

SCHEDULE A1 — Corporation Tax Allowances: Claims

Introductory

1 (1) This Schedule has effect as respects claims for allowances...

Time limits

- 2 (1) No claim for an accounting period of a company...
- 3 (1) No claim for an accounting period of a company...
- 4 (1) No claim for an accounting period of a company...
- 5 Where under paragraph 2, 3 or 4 above a claim...
- 6 (1) A claim for an accounting period of a company...

Method of making claim

7 (1) A claim shall be made by being included in...

Nature of claim

- 8 A claim, other than one under paragraph 6 above, shall...
- 9 (1) A claim under paragraph 6 above shall be expressed...

Adjustments

- 10 (1) All such assessments or adjustments of assessments shall be...
- 11 Where a claim affecting an amount determinable under section 41A...

SCHEDULE 1 — Consequential amendments

Taxes Management Act 1970 c. 10

1 (1) In sections 57(3)(b) and 58(3)(b) of the Taxes Management...

Social Security Act 1975 c. 14

Social Security (Northern Ireland) Act 1975 c. 15

2

Capital Gains Tax Act 1979 c. 14

3

Finance Act 1982 c. 39

4 In section 137 of the Finance Act 1982—

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London Regional Transport Act 1984 c. 32

5 In paragraph 5 of Schedule 5 to the London Regional...

Films Act 1985 c. 21

6 In section 6(1) and in paragraphs 2 and 3 of...

Trustee Savings Bank Act 1985 c. 58

7 In paragraph 1 of Schedule 2 to the Trustee Savings...

Income and Corporation Taxes Act 1988 c. 1

8 (1) The Income and Corporation Taxes Act 1988 shall be...

Finance Act 1988 c. 39

9 (1)

Finance Act 1989 c. 26

10 In section 121(2) of the Finance Act 1989 for the...

Electricity Act 1989 c. 29

11 In paragraph 5 of Schedule 11 to the Electricity Act...

SCHEDULE 2 — Repeals

CAPITAL — Note: The following abbreviations are used in this Table:—
 ALLOWANCES ACT
 1990 TABLE OF
 DERIVATIONS

Changes to legislation:

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