



# Capital Allowances Act 1990 (repealed)

## 1990 CHAPTER 1

### PART I

#### INDUSTRIAL BUILDINGS AND STRUCTURES

### CHAPTER I

#### INITIAL ALLOWANCES

**Textual Amendments applied to the whole legislation**

**F1** Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 4](#) (with [Sch. 3 Pt. 1](#))

**1 Buildings and structures in enterprise zones.**

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**2 Transitional relief for regional projects.**

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**2A Initial allowances: contracts entered into between October 1992 and November 1993.**

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**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter I.