



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART I

INDUSTRIAL BUILDINGS AND STRUCTURES

CHAPTER II

WRITING-DOWN ALLOWANCES, BALANCING ALLOWANCES AND BALANCING CHARGES

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F1 Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 4](#) (with [Sch. 3 Pt. 1](#))

3 Writing-down allowances.

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4 Balancing allowances and balancing charges.

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4A Realisation of capital value.

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5 Restriction of balancing allowances on sale of industrial buildings or structures.

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Changes to legislation: *There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter II.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

6 Buildings and structures (including hotels) in enterprise zones.

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7 Other hotels.

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