



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART I

INDUSTRIAL BUILDINGS AND STRUCTURES

CHAPTER III

PROVISIONS SUPPLEMENTARY TO CHAPTERS I AND II

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F1 Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 4](#) (with [Sch. 3 Pt. 1](#))

- 8** Writing off of expenditure and meaning of “residue of expenditure”.
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- 9** Manner of making allowances and charges.
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- 10** Purchases of buildings and structures.
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- 10A** Purchases of buildings and structures: special provision for enterprise zones.
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Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter III. (See end of Document for details)

- 10B Purchases of buildings and structures in enterprise zones within two years of use.**
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- 10C Purchases of buildings and structures: allowances under section 2A.**
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- 10D Arrangements affecting the value of the purchased interest.**
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- 11 Long leases.**
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- 12 Expenditure on repair of buildings.**
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- 13 Expenditure on sites for machinery and plant.**
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- 14 Sports pavilions.**
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- 15 Temporary disuse of industrial buildings or structures.**
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- 15ZA Temporary disuse: manner of making allowances and charges in certain cases.**
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- 15A Balancing charge after cessation of trade.**
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- 16 Requisitioned land, holding over of leased land and other special cases.**
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- 17 Mining structures etc: balancing allowances carried back to earlier chargeable periods.**
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17A Enterprise zones: exclusion of expenditure.

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18 Definition of “industrial building or structure”.

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19 Meaning of “qualifying hotel”.

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20 Meaning of “the relevant interest”.

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21 Other interpretation of Part I.

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Changes to legislation:

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