Capital Allowances Act 1990 (repealed)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F1 Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by Capital Allowances Act 2001 (c. 2), **Sch. 4** (with Sch. 3 Pt. 1)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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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.

. . . . . .

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.

. . . . . .

17 Mining structures etc: balancing allowances carried back to earlier chargeable periods.

. . . . . .

17A Enterprise zones: exclusion of expenditure.

. . . . . .

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.