



# Capital Allowances Act 1990 (repealed)

## 1990 CHAPTER 1

### PART II

#### MACHINERY AND PLANT

#### CHAPTER I

##### ALLOWANCES AND CHARGES: GENERAL PROVISIONS

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**F1** Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\), Sch. 4](#) (with [Sch. 3 Pt. 1](#))

**22** **First-year allowances: transitional relief for regional projects.**

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**22A** **Expenditure of a small or medium-sized enterprise.**

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**22AA** **Expenditure of a small enterprise.**

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**22B** **Withdrawal of first-year allowance on change of use.**

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*Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter I. (See end of Document for details)*

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**22C Disclosure of information in connection with first-year allowances.**

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**23 Information relating to first-year allowances.**

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**24 Writing-down allowances and balancing adjustments.**

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**25 Qualifying expenditure.**

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**26 The disposal value.**

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**27 Professions, employments, vocations etc.**

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**28 Investment companies.**

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**28A Schedule A cases.**

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**29 Furnished holiday lettings.**

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**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter I.