



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART II

MACHINERY AND PLANT

CHAPTER IVA

LONG-LIFE ASSETS

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- F1** Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\), Sch. 4](#) (with [Sch. 3 Pt. 1](#))

Expenditure to which Chapter applies

- 38A Application of Chapter.**
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- 38B Expenditure excluded from the application of the Chapter.**
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- 38C Exclusion of Chapter where limit for individuals and partnerships not exceeded.**
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- 38D Exclusion of Chapter where company's limit not exceeded.**
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Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter IVA. (See end of Document for details)

Rules applying to expenditure on long-life assets

38E Separate pools for expenditure on long-life assets.

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38F Modifications applying to pools for long-life assets.

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38G Disposal value of long-life assets.

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Transitional provisions

38H Transitional provisions.

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Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter IVA.