



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART II

MACHINERY AND PLANT

CHAPTER V

LEASED ASSETS AND INEXPENSIVE CARS

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F1 [Act](#) repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001](#) (c. 2), [Sch. 4](#) (with [Sch. 3 Pt. 1](#))

39 **Meaning of “qualifying purpose”.**

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40 **Meaning of “short-term leasing” and “the requisite period”.**

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41 **Writing-down allowances etc. for leased assets and inexpensive cars.**

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42 **Assets leased outside the United Kingdom.**

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Capital Allowances Act 1990 (repealed), Chapter V. (See end of Document for details)

43 Joint lessees: new expenditure.

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44 Further provisions relating to joint lessees in cases involving new expenditure.

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45 Joint lessees: old expenditure.

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46 Recovery of excess relief: new expenditure.

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47 Recovery of excess relief: old expenditure.

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48 Information relating to allowances made in respect of new expenditure.

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49 Information relating to allowances made in respect of old expenditure.

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50 Interpretation of Chapter V.

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Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter V.