



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART II

MACHINERY AND PLANT

CHAPTER VI

FIXTURES

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F1 Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 4](#) (with [Sch. 3 Pt. 1](#))

51 Application and interpretation of Chapter VI.

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52 Expenditure incurred by holder of interest in land.

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53 Expenditure incurred by equipment lessor.

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54 Expenditure included in consideration for acquisition of existing interest in land.

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Status: Point in time view as at 01/04/2001.

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter VI.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

55 Expenditure incurred by incoming lessee: transfer of allowances.

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56 Expenditure incurred by incoming lessee: lessor not entitled to allowances.

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56A Restriction on duplicate allowances under sections 54 and 56.

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56B Fixtures on which a former owner had an allowance.

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56C Fixtures on which an allowance has been given under Part I.

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56D Fixtures on which an allowance has been given under Part VII.

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57 Fixtures treated as ceasing to belong to particular persons.

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58 Equipment lessors: special provisions.

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59 Disposal value of fixtures in certain cases.

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59A Disposal values in avoidance cases.

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59B Election to use alternative apportionment.

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59C Elections under section 59B: supplemental.

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Status:

Point in time view as at 01/04/2001.

Changes to legislation:

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