



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART II

MACHINERY AND PLANT

CHAPTER VII

MISCELLANEOUS EXPENDITURE

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F1 Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\), Sch. 4](#) (with [Sch. 3 Pt. 1](#))

60 Machinery and plant on hire-purchase etc.

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60A Machinery and plant on hire-purchase etc.: fixtures.

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61 Machinery and plant on lease.

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62 Treatment of demolition costs.

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Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter VII.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

62AA Reuse etc. of offshore oil infrastructure

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62AB Meaning of “decommissioning expenditure” in section 62AA

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62AC Meaning of “offshore infrastructure” in section 62AA

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62A Special allowance for decommissioning costs related to offshore machinery or plant.

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62B Treatment of post-cessation abandonment expenditure related to offshore machinery or plant.

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63 Mineral extraction.

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64 Transfers of interests in oil fields.

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64A Production sharing contracts.

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65 Partnership using property of a partner.

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66 Building alterations connected with installation of machinery or plant.

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67 Expenditure on thermal insulation.

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67A Computer software.

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Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter VII.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

68 Exclusion of certain expenditure relating to films, tapes and discs.

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69 Expenditure on fire safety.

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70 Expenditure on safety at sports grounds.

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71 Security.

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72 Security: supplementary.

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Changes to legislation:

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