



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART IV

MINERAL EXTRACTION

CHAPTER I

ALLOWANCES AND CHARGES

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F1 Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 4](#) (with [Sch. 3 Pt. 1](#))

98 Writing-down and balancing allowances.

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99 Disposal receipts.

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100 Balancing charges: excess of allowances etc. over expenditure.

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101 Occasions of balancing allowances.

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Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter I. (See end of Document for details)

102 Treatment of qualifying expenditure on mineral exploration and access.

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103 Demolition costs.

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104 Manner of making allowances and charges.

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Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter I.