



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART IV

MINERAL EXTRACTION

CHAPTER III

LIMITATIONS ON QUALIFYING EXPENDITURE ETC.

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F1 [Act](#) repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 4](#) (with [Sch. 3 Pt. 1](#))

110 Expenditure on the acquisition of land.

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111 Reduction of qualifying expenditure for premium relief.

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112 Restriction of disposal receipts.

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113 Assets formerly owned by traders.

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Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter III.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

114 Assets previously acquired.

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115 Expenditure partly attributable to mineral exploration and access.

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116 Oil licences etc.

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117 Transfer of mineral assets within a group.

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118 Assets formerly owned by non-traders.

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118A Disposals of oil licences relating to undeveloped areas.

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Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter III.