



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART II

MACHINERY AND PLANT

CHAPTER VII

MISCELLANEOUS EXPENDITURE

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

.....

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F1 Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\), Sch. 4](#) (with [Sch. 3 Pt. 1](#))

Status:

This version of this provision no longer has effect.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Section 62A.