



# Capital Allowances Act 1990 (repealed)

## 1990 CHAPTER 1

### PART II

#### MACHINERY AND PLANT

### CHAPTER VII

#### MISCELLANEOUS EXPENDITURE

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

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#### **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**F1** Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 4](#) (with [Sch. 3 Pt. 1](#))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This version of this provision no longer has effect.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There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Section 62AC.