

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, SCHEDULE 13. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 13

Section 88.

#### CAPITAL ALLOWANCES: MISCELLANEOUS AMENDMENTS

##### *Hotels in enterprise zones: initial allowances*

<sup>F1</sup>1 .....

##### Textual Amendments

**F1** [Sch. 13 paras. 1-6](#) repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, [Sch. 4](#)

##### *Scientific research allowance: writing off of expenditure*

<sup>F2</sup>2 .....

##### Textual Amendments

**F2** [Sch. 13 paras. 1-6](#) repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, [Sch. 4](#)

##### *Disposal value of machinery or plant after succession to trade*

<sup>F3</sup>3 .....

##### Textual Amendments

**F3** [Sch. 13 paras. 1-6](#) repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, [Sch. 4](#)

##### *Non-resident companies: use of allowances*

<sup>F4</sup>4 .....

##### Textual Amendments

**F4** [Sch. 13 paras. 1-6](#) repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 680, [Sch. 4](#)

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### *Contributions: machinery and plant*

F<sup>5</sup>5 .....

#### **Textual Amendments**

**F5** [Sch. 13 paras. 1-6](#) repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, [Sch. 4](#)

### *Sale of machinery or plant*

F<sup>6</sup>6 .....

#### **Textual Amendments**

**F6** [Sch. 13 paras. 1-6](#) repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, [Sch. 4](#)

### *Assured tenancies allowance*

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- (1) In section 832(1) of the Taxes Act 1988, in the definition of “the Capital Allowances Acts”, the words “, but excluding Part III of that Act” shall be omitted.
  - (2) This paragraph shall apply for chargeable periods beginning on or after 6th April 1990.

**Changes to legislation:**

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