

*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 **U.K.**

Section 88.

#### CAPITAL ALLOWANCES: MISCELLANEOUS AMENDMENTS

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

F1<sub>1</sub> .....

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**F1** Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, **Sch. 4**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

F2<sub>2</sub> .....

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**F2** Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, **Sch. 4**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

F3<sub>3</sub> .....

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**F3** Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, **Sch. 4**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

F4<sub>4</sub> .....

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**F4** Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 680, **Sch. 4**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

F55 .....

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F5 Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, Sch. 4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

F66 .....

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F6 Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, Sch. 4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