
Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 2001, Schedule 4. (See end of Document for details)

SCHEDULES

SCHEDULE 4

Section 580

REPEALS

Taxes Management Act 1970 (c. 9)	In section 98 in column 1 of the Table the words “Sections 23(4) and 49(4) of the Capital Allowances Act 1990”.
Finance Act 1982 (c. 39)	Section 137(2), (3), (6) and (7).
London Regional Transport Act 1984 (c. 32)	In Schedule 5, paragraph 5(b) and the word “and” before it.
Income and Corporation Taxes Act 1988 (c. 1)	<p>In sections 65A(7) and 70A(6) the words “and section 29 of the 1990 Act (provisions relating to furnished holiday accommodation)”.</p> <p>In section 83A, in subsection (2), paragraph (b) and the word “or” before it and in subsection (3), paragraph (b) and the word “and” before it.</p> <p>In section 84, in subsection (1), paragraph (b) and the word “or” before it and in subsection (3), paragraph (b) and the word “and” before it.</p> <p>In section 117, in subsection (1), the words “or allowed” (in each place), “or section 141 of the 1990 Act”, paragraph (b) and the word “or” before it, and, in subsection (2), in the definition of “the aggregate amount”, the words “or allowed”, “or section 141 of the 1990 Act”, paragraph (b) and the word “or” before it.</p> <p>In section 118, in subsection (1) the words “or allowed” (in each place), “or section 145 of the 1990 Act”, paragraph (b) and the word “or” before it, and, in subsection (2), in the definition of “the aggregate amount”, the words “or allowed”, “or section 145 of the 1990 Act”, and paragraph (b) and the word “or” before it.</p> <p>In section 198(2), the words “and Part II of the 1990 Act (capital allowances in respect of machinery and plant)”.</p>

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	In section 384(10), the words following paragraph (b).
	Section 393A(5) and (6).
	In section 397, in subsection (5), the definition of “basis year” and, in the definition of “chargeable period”, the words from “or any basis period” to the end of the definition; and subsection (6).
	In section 411(10) the words “Without prejudice to the provisions of section 161(5) of the 1990 Act”.
	Sections 434D and 434E.
	Sections 520 to 523.
Income and Corporation Taxes Act 1988 (c. 1) —cont.	Section 528(1) and (4).
	Section 530.
	In section 531, in subsection (3), the words following paragraph (b) and in subsection (7) the words “and section 530(1) and (6)”.
	In section 533(1), in paragraph (b) of the definition of “income from patents”, the words “520(6), 523(3),” and the definition of “the commencement of the patent”.
	In section 577, in subsection (1), paragraph (c) and the word “and” before it, in subsection (7)(a) the words “, or to the use of an asset for,” (in both places) and in subsection (10) the words “, or any claim for capital allowances in respect of the use of an asset for,”.
	In section 834(2), the words “and also for sections 144 and 145 of the 1990 Act”.
Finance Act 1989 (c. 26)	In Schedule 19AC, paragraph 9C.
	Section 121.
	In Schedule 13, paragraph 27.
Capital Allowances Act 1990 (c. 1)	The whole Act.
Finance Act 1990 (c. 29)	Sections 60, 87 and 103.
	In Schedule 7, paragraph 9.
	In Schedule 9, paragraph 5.
	In Schedule 13, paragraphs 1 to 6.
	Schedule 17.
Finance Act 1991 (c. 31)	Sections 59 to 61.

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	Schedule 14.
	In Schedule 15, paragraph 28.
Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21)	In Schedule 2, paragraphs 20 and 21.
Water (Consolidation) (Consequential Provisions) Act 1991 (c. 60)	In Schedule 1, paragraph 53.
Social Security Contributions and Benefits Act 1992 (c. 4)	In Schedule 2, paragraph 1(b) and, in paragraph 2, the words from “subject to deduction” to the end.
Social Security (Consequential Provisions) Act 1992 (c. 6)	In Schedule 2, paragraph 109.
Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)	In Schedule 2, paragraph 1(b) and, in paragraph 2, the words from “subject to deduction” to the end.
Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9)	In Schedule 2, paragraph 38.
Taxation of Chargeable Gains Act 1992 (c. 12)	In section 195, in subsection (3), the words from “and “basis year”” to the end, subsection (5) and in subsection (6), paragraph (b) and the word “and” before it. In section 288(1), the definition of “the 1990 Act”.
Finance (No. 2) Act 1992 (c. 48)	In Schedule 10, paragraph 21. In section 43(1), the definition of “the 1990 Act”. Sections 67 to 71. Schedule 13. In Schedule 17, in paragraph 5(5), paragraph (c) and the word “and” before it.
Finance Act 1993 (c. 34)	Sections 113 to 117. Schedules 12 and 13.
Finance Act 1994 (c. 9)	Sections 117, 118(6)(a), 119(1), 120 and 121. Sections 211(1) and 212 to 213. Section 214(4) to (6). In Schedule 24, in paragraph 1(1), the definition of “the Allowances Act”. In Schedule 25, in paragraph 5(3), the definition of “the 1990 Act”.
Value Added Tax Act 1994 (c. 23)	In Schedule 14, paragraph 11.
Finance Act 1995 (c. 4)	Sections 94 to 101.

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	In Schedule 8, paragraphs 23(1) and 24.
	In Schedule 9, paragraph 3.
Finance Act 1996 (c. 8)	Sections 135(3) to (5), 179 and 180.
	In Schedule 20, paragraph 44.
	In Schedule 21, paragraphs 26 to 34.
	Schedule 35.
	In Schedule 39, paragraph 1(1), (3) and (4).
Broadcasting Act 1996 (c. 55)	In Schedule 7, in paragraph 1(1), the definition of “the Allowances Act” and in paragraph 13(1), in the heading the words “and structures”.
Planning (Consequential Provisions) (Scotland) Act 1997 (c. 11)	In Schedule 2, paragraph 45.
Finance Act 1997 (c. 16)	Sections 66(2) and (5), 84 and 86.
	In Schedule 12, in paragraph 11, in sub-paragraph (8) the words “or its basis period” and sub-paragraph (15).
	Schedule 14.
	In Schedule 15, paragraphs 3, 4, 5(3), 7, 8 and (9)(2).
	Schedule 16.
Finance (No. 2) Act 1997 (c. 58)	Sections 42 to 47.
Social Security Act 1998 (c. 14)	Section 59(2).
Petroleum Act 1998 (c. 17)	In Schedule 4, paragraph 27.
Finance Act 1998 (c. 36)	Sections 83 to 85.
Finance Act 1998 (c. 36)—cont.	In Schedule 5, paragraphs 40 and 47 to 61.
	In Schedule 7, in paragraph 1 the word “528(1)(a)” and paragraph 4.
Finance Act 1999 (c. 16)	Sections 50(2), 77 and 78.
	In Schedule 5, paragraph 2(3).
	In Schedule 11, paragraphs 4 to 8.
Greater London Authority Act 1999 (c. 29)	In Schedule 33, paragraph 12(1)(a).
Finance Act 2000 (c. 17)	Sections 70 to 72.
	Section 75(1) to (3), (5) and (6)(b) and (c).
	Section 76(1).
	Section 77.
	Section 79.
	Sections 80 and 81.

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	Section 113.
	In Schedule 19, paragraphs 7 to 11.
	In Schedule 22, in paragraph 84(1) the words “or structure”.
Transport Act 2000 (c. 38)	In Schedule 26, in paragraph 1(1), the definition of “the 1990 Act”.

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