



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART II

MACHINERY AND PLANT

CHAPTER I

ALLOWANCES AND CHARGES: GENERAL PROVISIONS

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F1 [Act](#) repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 4](#) (with [Sch. 3 Pt. 1](#))

22 **First-year allowances: transitional relief for regional projects.**

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22A **Expenditure of a small or medium-sized enterprise.**

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22AA **Expenditure of a small enterprise.**

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22B **Withdrawal of first-year allowance on change of use.**

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Status: Point in time view as at 01/04/2001.

Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter I. (See end of Document for details)

22C Disclosure of information in connection with first-year allowances.

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23 Information relating to first-year allowances.

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24 Writing-down allowances and balancing adjustments.

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25 Qualifying expenditure.

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26 The disposal value.

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27 Professions, employments, vocations etc.

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28 Investment companies.

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28A Schedule A cases.

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29 Furnished holiday lettings.

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Status:

Point in time view as at 01/04/2001.

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter I.