



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART II

MACHINERY AND PLANT

CHAPTER IV

SHORT-LIFE ASSETS

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F1 Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\), Sch. 4](#) (with [Sch. 3 Pt. 1](#))

37 Election for certain machinery or plant to be treated as short-life assets.

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38 Assets which cannot be treated as short-life assets.

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Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter IV.