



# Capital Allowances Act 1990 (repealed)

## 1990 CHAPTER 1

### PART IV

#### MINERAL EXTRACTION

### CHAPTER III

#### LIMITATIONS ON QUALIFYING EXPENDITURE ETC.

#### **118A Disposals of oil licences relating to undeveloped areas.**

.....

---

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**F1** Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 4](#) (with [Sch. 3 Pt. 1](#))

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Section 118A.