



# Capital Allowances Act 1990

## 1990 CHAPTER 1

### PART VI

#### DREDGING

#### 135 Interpretation of Part VI

- (1) In this Part “qualifying trade” means any trade or undertaking which, or a part of which, complies with any of the following conditions, that is to say—
  - (a) the condition that it consists of the maintenance or improvement of the navigation of a harbour, estuary or waterway, or
  - (b) any condition set out in section 18(1),but where part only of a trade or undertaking complies with those conditions, section 134(6) shall apply as if the part which does comply and the part which does not were separate trades.
- (2) For the purposes of this Part, the first relevant chargeable period, in relation to expenditure incurred by any person, is the chargeable period related to the following event or occasion, that is—
  - (a) the incurring of the expenditure, or
  - (b) in the case of expenditure for which allowances are to be made by virtue of section 134(7), the occasion when he first both carries on the trade or part of the trade for the purposes of which the expenditure was incurred, and occupies for the purposes of that trade or part of the trade the dock or other premises in connection with which it was incurred.
- (3) In this Part, “dredging” does not include things done otherwise than in the interests of navigation, but (subject to that) includes the removal of anything forming part of or projecting from the bed of the sea or of any inland water, by whatever means it is removed and whether or not at the time of removal it is wholly or partly above water; and this Part shall apply to the widening of an inland waterway in the interests of navigation as it applies to dredging.