



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART II **U.K.**

MACHINERY AND PLANT

CHAPTER IV **U.K.**

SHORT-LIFE ASSETS

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

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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F1 Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\), Sch. 4 \(with Sch. 3 Pt. 1\)](#)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This version of this provision no longer has effect.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There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Section 38.