



# Capital Allowances Act 1990 (repealed)

## 1990 CHAPTER 1

### PART I

#### INDUSTRIAL BUILDINGS AND STRUCTURES

#### CHAPTER III

##### PROVISIONS SUPPLEMENTARY TO CHAPTERS I AND II

#### **9 Manner of making allowances and charges.**

- (1) Except in the cases mentioned in subsections (2) to (7) below, any allowance or charge made to or on a person under the preceding provisions of this Part shall be made to or on him in taxing his trade.
- (2) An initial allowance shall be made to a person by way of discharge or repayment of tax if his interest in the building or structure is subject to any lease when the expenditure is incurred or becomes subject to any lease before the building or structure is first used for any purpose.
- (3) A writing-down allowance shall be made to a person for a chargeable period by way of discharge or repayment of tax if his interest is subject to any lease at the end of that chargeable period or its basis period.
- (4) A balancing allowance shall be made to a person by way of discharge or repayment of tax if his interest is subject to any lease immediately before the event giving rise to the allowance.
- (5) Any allowance which, under subsections (2) to (4) above, is to be made by way of discharge or repayment of tax shall be available primarily against the following income, that is to say—
  - (a) income taxed under Schedule A in respect of any premises which at any time in the chargeable period consist of or include an industrial building or structure, or

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**Status:** Point in time view as at 01/02/1991. This version of this provision has been superseded.

**Changes to legislation:** There are currently no known outstanding effects for the  
*Capital Allowances Act 1990 (repealed), Section 9. (See end of Document for details)*

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- (b) income which is the subject of a balancing charge under this Part.
- (6) Effect shall be given to a balancing charge to be made on a person where his interest is subject to any lease immediately before the event giving rise to the charge—
- (a) if it is a charge to income tax, by making the charge under Case VI of Schedule D;
  - (b) if it is a charge to corporation tax, by treating the amount on which the charge is due to be made as income of the description in subsection (5)(a) above.
- (7) Where a balancing allowance or balancing charge falls to be made in the case of a building or structure which has ceased to be an industrial building or structure and the circumstances are such as are mentioned in section 15(2)(a) and (b), the allowance or charge shall be made as provided in that subsection.
- (8) This section shall also apply where the building or structure in question is used by a licensee of the person entitled to the relevant interest as if that interest were subject to a lease.

**Status:**

Point in time view as at 01/02/1991. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Section 9.