

Status: Point in time view as at 22/03/2001.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, SCHEDULE 13. (See end of Document for details)

SCHEDULES

SCHEDULE 13

Section 88.

CAPITAL ALLOWANCES: MISCELLANEOUS AMENDMENTS

Hotels in enterprise zones: initial allowances

F1₁

Textual Amendments

F1 Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, **Sch. 4**

Scientific research allowance: writing off of expenditure

F2₂

Textual Amendments

F2 Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, **Sch. 4**

Disposal value of machinery or plant after succession to trade

F3₃

Textual Amendments

F3 Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, **Sch. 4**

Non-resident companies: use of allowances

F4₄

Textual Amendments

F4 Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 680, **Sch. 4**

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Contributions: machinery and plant

F55

Textual Amendments
F5 Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, Sch. 4

Sale of machinery or plant

F66

Textual Amendments
F6 Sch. 13 paras. 1-6 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, Sch. 4

Assured tenancies allowance

- 7 (1) In section 832(1) of the Taxes Act 1988, in the definition of “the Capital Allowances Acts”, the words “, but excluding Part III of that Act” shall be omitted.
- (2) This paragraph shall apply for chargeable periods beginning on or after 6th April 1990.

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