

**CAPITAL ALLOWANCES ACT 2001 (c. 2)****TABLE OF DESTINATIONS**

This Table shows how enactments repealed by the Capital Allowances Act 2001 are dealt with by the Act.

The following abbreviations are used in the Table –

*Acts of Parliament*

TMA 1970	Taxes Management Act 1970 (c. 9)
ICTA	Income and Corporation Taxes Act 1988 (c. 1)
FA 1988	Finance Act 1988 (c. 39)
FA 1989	Finance Act 1989 (c. 26)
CAA 1990	Capital Allowances Act 1990 (c. 1).
FA 1990	Finance Act 1990 (c. 29)
FA 1991	Finance Act 1991 (c. 31)
TCGA 1992	Taxation of Chargeable Gains Act 1992 (c. 12)
F(No.2)A 1992	Finance (No. 2) Act 1992 (c. 48)
FA 1993	Finance Act 1993 (c. 34).
FA 1994	Finance Act 1994 (c. 9)
VATA 1994	Value Added Tax Act 1994 (c. 23)
FA 1995	Finance Act 1995 (c. 4)
FA 1996	Finance Act 1996 (c. 8)
FA 1997	Finance Act 1997 (c. 16)
F(No.2)A 1997	Finance (No. 2) Act 1997 (c. 58)
FA 1998	Finance Act 1998 (c. 36)
FA 1999	Finance Act 1999 (c. 16)
FA 2000	Finance Act 2000 (c. 17).

**Finance Act 1982 (c. 39)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
137	Expenditure met by regional development grants to be disregarded for certain purposes	
(2), (3)	534(2), (3)	
(6)	—	Unnecessary.
(7)	Sch.3 para.106	

**Income and Corporation Taxes Act 1988 (c. 1)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
83A	Gifts in kind to charities etc.	
(2)(b)	63(2)	
(3)(b)	63(2)	
84	Gifts to educational establishments	
(1)(b)	63(2)	
(3)(b)	63(2)	
198	Relief for necessary expenses	
(2) (words)	20(2), (3)	Amended CAA 1990 Sch.1 para.8(10).
434D	Capital allowances: management assets	
(1)	254, 544(2)	Inserted FA 1995 Sch.8 para.23(1).
(2)	544(1)	
(3)	255(3), 256(3), (4)	
(4)	255(1)	
(5)	256(3), (4)	
(6)	256(1), (2)	
(7)	544(3)	
(8)	257(1), (2)	Repealed in part FA 1996 Sch.41 Pt.V(24).

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**Income and Corporation Taxes Act 1988 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
434E	Capital allowances: investment assets	
		Inserted FA 1995 Sch.8 para.23(1).
(1)	19(5), 545(1), (2)	Substituted FA 1998 Sch.5 para.40(2).
(2)	19(5)	Amended FA 1997 Sch.15 para.8.
(3)	—	Repealed FA 1998 Sch.5 para.40(3).
(4)	545(3)	
(5)	545(4), (5)	
(6)	261	Amended FA 1998 Sch.5 para.40(4).
520	Allowances for expenditure on purchase of patent rights: post-31st March 1986 expenditure	
(1)	468(1), (2), 469, 475(3)	
(2)	468(1), 469, 474(2) to (4), 475(3)	
(3)	468(3), (4)	
(4)	470, 471(1), (2), (4) to (6), 472(1) to (3), (6), 475(3)	Amended FA 1994 s.214(4).
(5)	471(6), 475(3)	
(6)	470, 471(1), (3), 472(5)	
521	Provisions supplementary to section 520	
(1)	470, 473, 474(2) to (4), 475(1), (2)	Repealed in part FA 1994 s.214(5)(a).
(2)	470, 476(2), (3)	Repealed in part FA 1994 s.214(5)(a).
(3)	477(1)	
(4)	477(2), (3), 575(1)	
(5)	481(1) to (3)	Amended and repealed in part FA 1989 Sch.13 para.27(2).
(6)	481(4) to (6), 577(1) ("market value")	Inserted FA 1989 Sch.13 para.27(3).

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**Income and Corporation Taxes Act 1988 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	575(1)	Inserted FA 1989 Sch.13 para.27(3).
522	Allowances for expenditure on purchase of patent rights: pre-31st March 1986 expenditure	
(1)	Sch.3 paras.92, 95, 96(1)	
(2)	Sch.3 para.94(1), (2)	
(3) to (6)	Sch.3 para.95	
(7)	Sch.3 paras.94(3), 95, 96(1)	Amended CAA 1990 Sch.1 para.8(25).
523	Lapses of patent rights, sales etc.	
(1)	Sch.3 paras.92, 97	
(2)	Sch.3 paras.92, 99	
(3)	Sch.3 paras.92, 100(1) to (3)	
(4)	Sch.3 para.98	
(5)	Sch.3 para.93	
(6)	Sch.3 paras.99, 100(4), (5)	
528	Manner of making allowances and charges	
(1)	468(1), 474(2) to (4), 475(3), 478, Sch.3 paras.94(1), (2), 101	Amended FA 1998 s.46(3), Sch.7 para.1, repealed in part FA 1994 s.214(5)(b).
(4)	479(1), (4), 480(1), (4), Sch.3 para.101	
530	Disposal of know-how	
(1)	454(1), (2), 455(1), 461(3)	
(2)	456, 457(1), (2), (4), (5), 458(1) to (3), (6), 461(3)	Amended FA 1994 s.214(6).
(3)	456, 457(1), (3), 458(5)	
(4)	454(1), 456, 459, 460(2), (3), 461(1), (2)	Repealed in part FA 1994 s.214(5)(c).
(5)	456, 462(1), (2)	Repealed in part FA 1994 s.214(5)(c).
(6)	—	Spent.
(7)	454(3), (4)	In part spent.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	—	Amended CAA 1990 Sch.1 para.8(27); spent.
531	Provisions supplementary to section 530	
(3) (words)	454(1)	In part spent.
(7) (words)	455(2), (3)	In part spent.
533	Interpretation of sections 520 to 532	
(1) (words)	483, Sch.3 paras.95, 101	
577	Business entertaining expenses	
(1)(c)	269(1)	
(7)(a) (words)	269(2)	
(10) (words)	269(4)	
834	Interpretation of the Corporation Tax Acts	
(2) (words)	2(4), 260(8)	Amended CAA 1990 Sch.1 para.8(37).
Sch. 19AC	Modification of Act in relation to overseas life insurance companies	
para. 9C	255(2)	Inserted FA 1995 Sch.8 para.42.

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**Finance Act 1989 (c. 26)**

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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.13	Capital allowances: miscellaneous amendments	
para.27(1)	—	Introductory words.
para.27(2)	481(1)	Amends and repeals in part ICTA s.521(5).
para.27(3)	481(4) to (6), 575(1), 577(1) ("market value")	Inserts ICTA s.521(6), (7).
para.27(4)	Sch.3 para.102	Commencement.

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**Capital Allowances Act 1990 (c. 1)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Pt.I	Industrial Buildings and Structures	
Ch.I	Initial Allowances	
1	Buildings and structures in enterprise zones	
(1)	271(1), (3), 294, 298(1), 299, 301(3), 303(3), 305(1), 306(1), (3)	
(1A)	346(1) to (3), (5), Sch.3 paras.75, 76	Inserted FA 1991 Sch.14 para.1.
(2)	271(1)	Amended FA 1990 Sch.13 para.1(1).
(3)	305(2)	
(4)	305(1), (2), Sch.3 para.64	
(5)	306(2), 346(4)	Repealed in part FA 1990 Sch.17 para.2.
(6)	307(1), (2), (4)	
(7)	308(1), (2), Sch.3 para.65	
(8)	308(3), (4)	
(9)	308(5), (6)	
(10)	306(4)	Repealed in part F(No.2)A 1992 Sch.13 para.3.
(11)	298(1)	Inserted F(No.2)A 1992 Sch.13 para.11.
2	Transitional relief for regional projects	
(1)	—	Unnecessary. Amended FA 1991 Sch.14 para.2(1), repealed in part FA 1991 Sch.19 Pt.V.
(2)	—	
(3)	—	
(3A)	—	Inserted FA 1991 Sch.14 para.2(2).
(4)	—	

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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
2A	Initial allowances: contracts entered into between October 1992 and November 1993	
	(1) to (5)	Sch.3 paras.75 to 77
	(6)	–
		Inserted FA 1993 s.113(1).  Unnecessary.
Ch.II	Writing-down Allowances, Balancing Allowances and Balancing Charges	
3	Writing-down allowances	
	(1)	271(1), (3), 294, 301(3), 303(3), 309(1)
	(2)	310(1), (2), Sch.3 para.66
	(2A)	347(1), (2)
	(2B)	311, 347(3)
	(2C)	311, 349
	(3)	311, Sch.3 para.67
	(4)	312
	(5)	–
		Repealed in part FA 1994 s.213(1). Amended FA 1994 s.213(2). Inserted FA 1991 Sch. 14 para.3(1). Inserted FA 1991 Sch. 14 para.3(1), repealed in part FA 1994 s.213(1). Inserted FA 1991 Sch. 14 para.3(1), repealed in part FA 1994 s.213(1). Amended FA 1991 Sch.14 para.3(2), repealed in part FA 1991 Sch.19 Pt.V, FA 1994 s.213(1). Repealed in part FA 1994 s.213(1). Inserted FA 1991 s.60(3), amended FA 1995 s.99(2); unnecessary.
4	Balancing allowances and balancing charges	
	(1)	314(1) to (3), 315(1), 328(1), 343(1), 350(1)
	(2)	314(4), (5), Sch.3 para.68
	(2AA)	343(1), 344(5)
	(2AB)	342(3), 344(1) to (4), 575(1)
	(2A)	350(2) to (4)
		Amended FA 1991 Sch.14 para.4(1), FA 1994 s.120(2)(a), FA 1995 s.99(3). Amended FA 1991 Sch.14 para.4(2). Inserted FA 1995 s.99(4). Inserted FA 1995 s.99(4). Inserted FA 1991 Sch.14 para.4(3).

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	318(2), (3)	
(4)	318(4), (5)	
(5)	318(1), 319(1)	Amended FA 2000 Sch.19 para.8.
(6)	319(4), (5)	
(7)	319(2), (3), (6), (7)	
(8)	569(5)	
(9)		
“the relevant period”	321	
“the capital expenditure”	322, 350(5)	Amended FA 1991 Sch.14 para.4(4), F(No.2)A 1992 Sch.13 para.13, FA 1993 s.113(2).
“the allowances given”	—	Unnecessary.
“the adjusted net cost”	323	
“research and development”	—	Amended FA 2000 Sch.19 para.8; unnecessary.
(9A)	328(2) to (4)	Inserted FA 1994 s.120(2)(b).
(10)	320, 324, Sch.3 para.69	Amended FA 1991 Sch.14 para.4(5), FA 2000 Sch.19 para.8, repealed in part FA 1994 s.213(1).
(11)	Sch.3 para.70	
(12)	Sch.3 para.69	
4A	Realisation of capital value	
		Inserted FA 1994 s.120(3).
(1)	328(5) to (7), 330(1)	
(2)	329(1)	
(3)	331(1)	
(4)	329(2), 331(4)	
(5)	329(4), (5), 331(4)	



<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	329(3), 331(4)	
(7)	330(3), (4)	
(8)	329(6)	
(9)	331(2), (3)	
(10)	331(4)	
(11)	330(2)	
(12)	330(1)	
(13)	331(5), 360(2)	
5	Restriction of balancing allowances on sale of industrial buildings or structures	
(1)	325(1) to (3), 575(1)	
(2)	325(4), (5)	
(2A)	328(4)	Inserted FA 1994 s.120(4).
(3)	325(7)	
(4)	326	
(5)	325(6)	
6	Buildings and structures (including hotels) in enterprise zones	
(1)	271(1), 281, 285, 294, 298(1), 299, 301(3), 303(3)	
(2)	310(1)	
(3)	317(5)	
(4)	—	Amended FA 1994 s.120(5); unnecessary.
(4A)	298(1)	Inserted F(No.2)A 1992 Sch.13 para.12.
(5)	—	Repealed F(No.2)A 1992 Sch.13 para.4.
7	Other hotels	
(1)	271(1), 285, 317(1), (2), 577(1) (“market value”)	Amended FA 1990 Sch.13 para.1(2), in part unnecessary (see s.7(3)).
(2)	317(3), (4)	Repealed in part FA 1994 s.213(1).

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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	—	Repealed in part FA 1994 s.213(1); unnecessary.
Ch.III Provisions Supplementary to Chapters I and II		
8	Writing off of expenditure and meaning of “residue of expenditure”	
(1)	313, 332	
(2)	333, 348	Substituted FA 1991 Sch.14 para.5(1).
(3)	334(1)	Repealed in part FA 1994 s.213(1).
(4)	334(2)	
(5)	335(1)	Amended FA 1990 Sch.13 para.2(1), FA 2000 Sch.19 para.8, repealed in part FA 1994 s.213(3)(a); paragraph (b) not rewritten.
(6)	335(2)	
(7)	336	
(8)	Sch.3 para.72	
(9)	337(1), (2)	
(10)	337(1), (3)	
(11)	337(1), (4)	
(12)	340	
(12A)	351	Inserted FA 1991 Sch.14 para.5(2).
(12B)	338	Inserted FA 1994 s.120(6)(a).
(13)	339	Amended FA 1991 Sch.14 para.5(3), FA 1994 s.120(6)(b), s.213(3)(b).
(14)	339, Sch.3 para.73	
9	Manner of making allowances and charges	
(1)	352(1), 353(2) to (4)	Substituted FA 1998 Sch.5 para.47.
(2)	353(1) to (4)	
(3)	353(5)	

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	353(1)	
10	Purchases of buildings and structures	
(1)	271(3), 294, 295(1) to (3), 296(2) to (4), 307(3)	Amended F(No.2)A 1992 Sch.13 para.5.
(1A)	—	Inserted F(No.2)A 1992 Sch.13 para.6; unnecessary.
(2)	295(4)	
(3)	271(3), 293, 295(1), 296(1) to (3)	
(3A)	—	Inserted F(No.2)A 1992 Sch.13 para.7, amended FA 1993 s.113(3); unnecessary.
(4)	293, 297(1), (3), Sch.3 para.60	Amended F(No.2)A 1992 Sch.13 para.9.
(5)	297(2)	
10A	Purchases of buildings and structures: special provisions for enterprise zones	
		Inserted F(No.2)A 1992 Sch.13 para.2.
(1)	294, 295(1), 298(1), 300, 302(1)	
(2)	271(3), 294, 295(2), (3), 296(2) to (4), 300, 307(3)	
(3)	302(2)	
(4), (5)	302(3)	
(6)	302(2)	
(7)	298(1)	
(8)	295(4), 300	
(9)	271(3), 293, 295(1), 296(1) to (3), 300, 302(1)	
(10)	298(1)	
10B	Purchases of buildings and structures in enterprise zones within two years of first use	
		Inserted F(No.2)A 1992 Sch.13 para.8.
(1)	298(1), 301(1), 303(1)	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	271(3), 301(2), (3), (8), 303(2), (3), (5)	
(3)	303(3)	
(4), (5)	301(4), 303(4)	
(6), (7)	303(4)	
(8)	271(3), 301(5) to (7), 303(4), 304	
(9), (10)	298(1)	
10C	Purchases of buildings and structures: allowances under section 2A	
(1) to (11)	Sch.3 para.77	Inserted FA 1993 s.113(4).
10D	Arrangements affecting the value of the purchased interest	
		Inserted FA 1995 s.100(1).
(1)	357(1), (2)	
(2)	357(1), (2)	
(3)	357(1) to (3)	
(4)	357(4), (5)	
(5)	357(1), (2)	
11	Long leases	
(1)	290(1), (2)	
(2)	290(3)	
(3)	291(4), (5)	
(4)	290(1), 291(3)	
(5)	288(2)	
(6)	291(1), (2), 575(1)	
12	Expenditure on repair of buildings	
	272(2), (3)	Amended FA 1998 Sch.7 para.4.
13	Expenditure on sites for machinery and plant	
	273	In part unnecessary.
14	Sports pavilions	
	271(1), 280	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
15	Temporary disuse of industrial buildings or structures	
(1)	285	
(2), (2A), (3)	—	Repealed FA 1998 Sch.5 para.48.
15ZA	Temporary disuse: manner of making allowances and charges in certain cases	
(1)	354(1)	Inserted FA 1998 Sch.5 para.49.
(2)	354(1), (2)	
(3)	354(3), (4)	
(4)	354(5)	
(5)	354(1), (2)	
15A	Balancing charge after cessation of trade	
	—	Repealed FA 1998 Sch.5 para.50.
16	Requisitioned land, holding over of leased land and other special cases	
(1)	358(1), (2), (4), (5)	
(2)	358(3) to (5)	
(3)	358(1)	
(4)	359(1), (2)	
(5)	359(1), (3)	
(6)	359(1), (4)	
(7)	359(1), (5)	
17	Mining structures etc: balancing allowances carried back to earlier chargeable periods	
(1)	355(1) to (4)	Amended FA 1998 Sch.7 para.4.
(2)	355(5), (6)	Amended FA 1991 Sch.15 para.28.
(3)	3(4)	Amended FA 1999 Sch.11 para.4.
17A	Enterprise zones: exclusion of expenditure	
	298(1)	Inserted F(No.2)A 1992 Sch.13 para.10, amended FA 1993 s.113(5).

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
18	Definition of "industrial building or structure"	
(1) (generally)	271(1), 274(1)	
(1)(a)	—	Unnecessary.
(1)(b)	274, Table B, items 1 to 5, 9, 10	
(1)(c)	274, Table B, item 7	
(1)(d)	274, Table B, item 8	
(1)(da)	274, Table B, item 6	Inserted FA 1991 s.60(4), amended FA 1995 s.99(5).
(1)(e)	274, Table A, items 1, 2	
(1)(f)	274, Table A, item 3	Amended FA 1995 s.101.
(1)(g)	274, Table A, items 5, 7	
(1)(h)	274, Table A, item 4	
(1)(j)	274, Table A, item 6	
closing words	275	
(2)	276(1), (2)	
(3)	274, Table A, item 2, 276(3)	
(4)	277(1), (5)	
(5)	277(2), (3)	
(6)	278, Sch.3 para.57	
(7)	283, Sch.3 para.59	
(8)	284(1)	Repealed in part FA 1994 s.213(1); in part unnecessary.
(9)		
"crops" and "harvesting"	274, Table A, items 4 and 5	
"dock"	274, Table B, item 10	
"electricity under- taking"	274, Table B, item 1	

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
"foreign plantation"	274, Table A, item 5, 277(2)	
"hydraulic power undertaking"	274, Table B, item 3	
"retail shop"	277(1)	
"sewerage undertaking"	274, Table B, item 4	Amended Water Consolidation (Consequential Provisions) Act 1991 (c.60) Sch.1 para.53.
"undertaking"	274(1)(b)	
"water undertaking"	274, Table B, item 2	
(10)	274, Table A item 5, 277(2)	
(11)	—	Unnecessary.
(12)	Sch.3 para.56	
(13)	282	Amended FA 1998 Sch.7 para.4.
(14)	282, 283	Amended FA 1993 s.113(6).
19	Meaning of "qualifying hotel"	
(1)	279(1), (9)	
(2)	279(1), (8), (9)	
(3)	279(2) to (4), (6)	Repealed in part FA 1994 s.213(1).
(4)	279(5)	
(5)	279(7), (8)	
(6)	Sch.3 para.58	
20	Meaning of "the relevant interest"	
(1)	286(1),(2)	
(2)	286(3)	
(3)	288(1), 289	
(4)	—	Unnecessary.
(5)	342(1)	Inserted FA 1991 s.60(5), amended FA 1995 s.99(6)(a).

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	342(2)	Inserted FA 1991 s.60(5), amended FA 1995 s.99(6)(b).
21	Other interpretation of Part I	
(1)	272(1)	
(2)	287	
(3)	356	
(4)	298(3)	
(5)	281	
(5AA)	274, Table B, item 6, 341(4)	Inserted FA 1995 s.99(7).
(5A)	341(1)	Inserted FA 1991 s.60(6), amended FA 1995 s.99(8).
(5B)	341(2)	Inserted FA 1991 s.60(6), amended FA 1995 s.99(8).
(6)	573(1) to (3)	
(7)	573(3)	
(8)	—	Repealed in part FA 1994 s.213(1); unnecessary.
(9)	Sch.3 para.79	
(10)	—	Unnecessary.
Pt.II	Machinery and Plant	
Ch.I	Allowances and Charges: General Provisions	
22	First-year allowances: transitional relief for regional projects	
(1)	11(4), 15(1)(a), 39, 52(1) to (3), Sch.3 para.46(3)	Amended FA 1993 s.115(1), F(No.2)A 1997 s.42(1), FA 1998 s.84(1).
(1AA)	Sch.3 para.46(3)	Inserted F(No.2)A 1997 s.42(2).
(1A)	236(1)	Inserted FA 1991 Sch.14 para.6(1).
(1B)	236(2), (3)	Inserted FA 1991 Sch.14 para.6(1).
(2)	—	Spent.
(3)	—	Spent.
(3A)	—	Inserted FA 1991 Sch.14 para.6(2); spent.



**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3B)	Sch.3 paras.46(1), 47(1), (2)	Inserted FA 1993 s.115(2).
(3C)	Sch.3 paras.46(1), 48(1), (2), (4)	Inserted F(No.2)A 1997 s.42(3), amended FA 2000 s.70(2)(a).
(3CA)	40(1), (2)	Inserted FA 1998 s.83(1), amended FA 2000 s.70(2)(a).
(3CB)	40(1), 50, Sch.3 para.50	Inserted FA 1998 s.83(1).
(3CC)	41(1), (2)	Inserted FA 1998 s.83(1), amended FA 1999 s.78(1).
(3CD)	41(2), (5)	Inserted FA 1999 s.78(2).
(3CE)	41(3), (4)	Inserted FA 1999 s.78(2).
(3D)	44(1), (2), 50, Sch.3 para.50	Inserted FA 1998 s.84(2), amended FA 2000 s.70(1), (2)(a).
(3E)	45(1), 50, Sch.3 paras.14, 50	Inserted FA 2000 s.71(1).
(3F), (3G)	45(2)	Inserted FA 2000 s.71(1).
(3H)	45(3)	Inserted FA 2000 s.71(1).
(4)	Sch.3 para.47(3), (6)	Amended FA 1993 s.115(3), F(No.2)A 1997 s.42(4), FA 1998 s.85(1), FA 2000 s.71(2).
(5)	Sch.3 para.47(6)	
(6)	82(4), Sch.3 para.47(6)	Amended Disability Living Allowance and Disability Working Allowance Act 1991 (c.21) Sch.2 para.20, amended and repealed in part Disability Living Allowance and Disability Working Allowance (Northern Ireland Consequential Amendments) Order 1991 S.I.1991/2874 art.6(2)(a), (b), Social Security (Consequential Provisions) Act 1992 (c.6) Sch.2 para.109(a), Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c.9) Sch.2 para.38(a).
(6A)	575(1), Sch.3 para.47(4), (5)	Inserted FA 1993 s.115(3).

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6B)	46(1), (2) (General exclusions 1 to 6), Sch.3 para.48(3)	Inserted F(No.2)A 1997 s.42(5), amended FA 1998 s.85(1), FA 2000 s.71(2).
(6C)	46(1), (2) (General exclusion 7), Sch.3 para.48(3)	Inserted F(No.2)A 1997 s.42(5), amended FA 1998 s.85(1), FA 2000 s.71(2).
(6D)	42(1)	Inserted FA 1998 s.83(2).
(6E)	42(1), (2)	Inserted FA 1998 s.83(2).
(7)	52(4)	Substituted FA 1990 Sch.17 para.3(2).
(8)	—	Repealed in part FA 1990 Sch.17 para.3(3); unnecessary.
(9)	—	Repealed FA 1990 Sch.17 para.3(4).
(10)	41(5)	Amended FA 1998 s.83(3), FA 1999 s.78(3); in part unnecessary.
(11)	Sch.3 para.47(6)	
22A	Expenditure of a small or medium-sized enterprise	
		Inserted F(No.2)A 1997 s.43(1).
(1)	47(1), (2)	Amended FA 2000 s.70(2)(b).
(2)	48(1), (3), (5), (6)	Amended FA 2000 s.70(2)(b).
(3)	48(5), (8)	
(4)	49(2)	Amended FA 1998 s.85(2)(a).
(5)	49(4)	
(6)		Amended FA 1998 s.85(2)(b).
“arrange- ments”	49(7)	
“business”	48(2)	
“company”	47(6)	

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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
“financial year”, “group undertaking”, “parent undertaking” “subsidiary undertaking”	47(4), (5), 48(8), (9), 49(8)	
(7)	47(2), (4), (5), 48(8), (9)	
(8)	49(5), (6)	Amended FA 1998 s.85(3).
(9)	49(7)	
22AA	Expenditure of a small enterprise	
		Inserted FA 2000 s.72.
(1)	47(1), (3)	
(2)	48(1), (4), (5), (7)	
(3)	48(5), (8)	
(4)	49(3)	
(5)	49(4)	
(6)	47(4) to (6), 48(2), (8), (9), 49(7), (8)	
(7)	47(3), (4), (5), 48(8), (9)	
(8)	49(5), (6)	
(9)	49(7)	
22B	Withdrawal of first-year allowance on change of use	
		Inserted FA 1998 s.83(4).
(1)	43(1)	
(2)	43(2), 575(1)	Amended FA 1999 s.78(4).
(2A)	43(3)	Amended FA 1999 s.78(4).
(3)	43(4)	
(4)	43(5), (6)	
22C	Disclosure of information in connection with first-year allowances	
		Inserted FA 1999 s.78(5).

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1)	51(1), (2)	
(2)	51(3)	
23	Information relating to first-year allowances	
		Spent.
(1)	—	Amended FA 1998 Sch.7 para.4, repealed in part FA 1990 Sch.17 para.4(2).
(2)	—	Repealed in part FA 1990 Sch.17 para.4(3), FA 1994 s.213(1).
(3) to (5)	—	
(6)	—	Amended FA 1993 Sch.13 para.2, FA 1998 s.85(4), FA 2000 s.71(2).
24	Writing-down allowances and balancing adjustments	
(1)	11(4), 15(1)(a), 59(3)	
(1A)	235	Inserted FA 1991 Sch.14 para.7(1).
(2)	55(1), (2), (4), 56(1), (3), (4), (7), 65(1), 102(4), 109(4)	Amended FA 1994 s.213(4).
(3)	56(5)	Repealed in part FA 1990 Sch.17 para.5(2).
(4)	—	Repealed FA 1990 Sch.17 para.5(3).
(5)	55(3), 56(6)	
(6)	58(6), 60(3), 61(1), 63(1), 64(1), (2), 65(2), 70(3), (4), 132(2), 220(2)	Amended FA 1991 Sch.14 para.7(2), F(No.2)A 1992 s.68(2), repealed in part FA 1994 s.213(1).
(6A)	72(1), (2)	Inserted F(No.2)A 1992 s.68(3), repealed in part FA 1994 s.213(1).
(7)	238(1) to (3)	Inserted FA 1991 Sch.14 para.7(2), repealed in part FA 1994 s.213(1).
(8)	58(6), 70(3), (4), 132(2), 220(2)	Inserted FA 1991 Sch.14 para.7(2), amended F(No.2)A 1992 s.68(4).

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
25	Qualifying expenditure	
(1)	57(1), 58(2), (3), (5), 59(1), (2)	Repealed in part FA 1990 Sch.17 para.6(2), FA 1994 s.213(1).
(2)	—	Repealed FA 1990 Sch.17 para.6(3).
(3)	58(5)	Amended FA 1996 Sch.21 para.26(2), repealed in part FA 1990 Sch.17 para.6(4).
(3A)	—	Inserted FA 1996 Sch.21 para.26(3).
(4)	52(4), 58(5)	Repealed in part FA 1990 Sch.17 para.6(5).
(5)	58(6)	
(5A)	220(1)	Inserted F(No.2)A 1997 s.44(2).
(5B)	220(2)	Inserted F(No.2)A 1997 s.44(2).
(5C)	220(1)	Inserted F(No.2)A 1997 s.44(2).
(6)	229(2), (4) to (7)	Amended F(No.2)A 1997 s.44(3).
(7)	—	Repealed in part FA 1994 s.213(1); unnecessary.
(8)	231	Amended F(No.2)A 1997 s.44(4), in part unnecessary.
(9)	—	Unnecessary.
26	The disposal value	
(1) (opening words)	61(2), 72(3), 423(1)	
(1)(a)	61, Table, item 1, (3), 423, Table, item 1, (2)	
(1)(b)	61, Table, item 2, (4), 88, 423, Table, item 2, (3), 575(1), 577(1) (“market value”)	
(1)(c)	61, Table, item 3, (3), 423, Table, item 3, (2)	
(1)(d)	61, Table, item 4, (3), 423, Table, item 4, (2)	
(1)(e)	61, Table, item 6, 423, Table, item 5	Repealed in part FA 1991 Sch.19 Pt.V.

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1)(ea)	72, Table, item 1, 577(1) ("market value")	Inserted F(No.2)A 1992 s.68(5).
(1)(eb)	72, Table, item 2, (5), 575(1), 577(1) ("market value")	Inserted F(No.2)A 1992 s.68(5).
(1)(ec)	72, Table, item 3, (4)	Inserted F(No.2)A 1992 s.68(5).
(1)(ee)	238(2), (3)	Inserted FA 1991 Sch.14 para.8(1).
(1)(ef)	171(1), (2)	Inserted FA 2000 s.81(2).
(1)(eg)	171(1), (3)	Inserted FA 2000 s.81(2).
(1)(f)	61, Table, item 7, 196, Table, item 6, 423, Table, item 6, 577(1) ("market value")	
(2)	62(1), (3), 73(1) to (3), 239(2), (5), (6)	Amended FA 1991 Sch.14 para.8(2).
(2AA)	73(1) to (3)	Inserted F(No.2)A 1992 s.68(6).
(2A)	239(3), (4)	Inserted FA 1991 Sch.14 para.8(2).
(3)	62(2), (3), 64(2), 239(5), 575(1)	
(4)	239(5), (6)	Inserted FA 1991 Sch.14 para.8(3).
27	Professions, employments, vocations etc.	
(1)	15(1)(e), (i), (4), 20(1), 251, 262	Amended FA 1990 s.87(1); in part unnecessary.
(2)	15(4), 36(2)	
(2A)	80(2)	Inserted FA 1990 s.87(2).
(2B)	80(1), (2), (4)	Inserted FA 1990 s.87(2), amended FA 1999 s.50(2).
(2C)	80(1)	Inserted FA 1990 s.87(2).
(2D)	80(3)	Inserted FA 1990 s.87(2).
(2E)	80(3)	Inserted FA 1990 s.87(2).
(3)	—	Spent.

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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
28	Investment companies and life assurance companies	
		Substituted FA 1995 Sch.8 para.24.
(1)	15(1)(g), 18(2), 253(1)	
(2)	253(2), (3)	
(3)	253(4)	
(4)	18(1)	
(5)	253(5)	
(6)	253(6)	
28A	Schedule A cases	
		Inserted FA 1997 Sch.15 para.3.
(1)	15(1)(b), (d), 16, 33(8), 248, 250	
(2)	—	Repealed FA 1998 Sch.27 Pt.III.
(3)	15(3), 35(1), (2)	
(4)	35(3)	
29	Furnished holiday lettings	
(1)	15(1)(c), 16, 17(1), 33(8), 249(1)	Substituted FA 1997 Sch.15 para.4, repealed in part FA 1998 Sch.5 para.51(a)
(1A)	—	Inserted FA 1997 Sch.15 para.4, repealed FA 1998 Sch.5 para.51(b).
(2)	17(2), (3), 249(2)	
(3)	17(4)	Amended FA 1996 Sch.20 para.44.
Ch.II	Ships	
30	First-year allowances	
(1)	52(4), 130(1), (3) to (5)	Amended FA 1996 Sch.21 para.27(2), repealed in part FA 1990 Sch.17 para.7.
(1A)	130(4), (5), 577(1) (“the normal time limit for amending a tax return”)	Inserted FA 1996 Sch.21 para.27(3).
(2)	131(1), (2), (4)	Amended FA 1993 Sch.13 para.3.

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	157(1)	
(4)	131(7)	Amended FA 1998 Sch.5 para.52.
(5)	130(6)	
31	Writing-down allowances	
(1)	127(1), (2), 128(1), (2), 130(2), 133(1)	
(2)	65(2), 127(1), (2), 132(1)	
(3)	130(2) to (5)	Amended FA 1996 Sch.21 para.28.
(3A)	130(4), (5), 577(1) ("the normal time limit for amending a tax return")	Inserted FA 1996 Sch.21 para.28.
(4)	131(1), (3), (4)	
(5)	131(6)	
(6)	130(7)	Substituted FA 1990 Sch.17 para.8.
(7)	132(2), (3)	
(8)	—	Unnecessary.
(9)	157(1)	
(10)	131(7)	Amended FA 1998 Sch.5 para.52.
(11)	128(3), 132(4)	
(12)	—	Unnecessary.
32	Ships not used in the actual trade	
(1)	133(1) to (4)	
(2)	—	Unnecessary.
33	Exclusion of section 31	
(1)	129(1)	Amended FA 1996 Sch.21 para.29(2); unnecessary in part.
(2)	—	Unnecessary.
(3)	129(1)	Repealed in part FA 1994 s.213(1).
(4)	129(1)	Substituted FA 1996 Sch.21 para.29(3).
(5)	129(1), 132(3)	



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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5A)	129(2), (3), 577(1) ("the normal time limit for amending a tax return")	Inserted FA 1996 Sch.21 para.29(4).
(6)	—	Unnecessary.
33A	Deferment of balancing charge	Inserted FA 1995 s.94.
(1)	135(1), 136	
(2)	135(1), (2), 137, 138(1)	
(3)	138(1), (2)	Amended FA 1996 Sch.35 para.2(1), FA 1998 Sch.7 para.4.
(4)	144(1) to (3)	Amended FA 1996 Sch.35 para.2(2).
(5)	140(1) to (5)	Substituted FA 1996 Sch.35 para.2(3).
(5A)	140(6)	Inserted FA 1996 Sch.35 para.2(3).
(6)	138(1)	
(7)	136	
(8)	140(4), 150(1), 158	Inserted FA 1996 Sch.35 para.2(4).
33B	Amount brought into account in respect of the old ship	Inserted FA 1995 s.94.
(1)	139(1), (2)	
(2)	139(1), (3)	
(3)	139(3), (4)	
(4)	139(5)	
(5)	—	Unnecessary.
33C	Reimposition of deferred charge	Inserted FA 1995 s.95.
(1)	143(1), (2)	Amended FA 1996 Sch.35 para.3(1).
(2)	143(1), (2)	Amended and repealed in part FA 1996 Sch.35 para.3(2).

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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
33D	Expenditure to which deferments attributed	
		Inserted FA 1995 s.96.
(1)	146(1) to (3)	Amended FA 1996 Sch.35 para.4(1).
(2)	149(1), (2)	Amended FA 1996 Sch.35 para.4(2).
(2A)	150(1), (2), (4), 158	Inserted FA 1996 Sch.35 para.4(3).
(2B)	150(3), (5), (6)	Inserted FA 1996 Sch.35 para.4(3).
(3)	149(1)	
(4)	147(1), 148	Amended FA 1996 Sch.35 para.4(4).
(5)	147(2)	
(6)	141(1), (2)	Amended FA 1996 Sch.35 para.4(5).
(7)	155(1), (2)	Amended FA 1996 Sch.35 para.4(6).
(8)	156(1) to (3)	Substituted FA 1996 Sch.35 para.4(7).
33E	Qualifying ships	
		Inserted FA 1995 s.96.
(1)	151(1), (2)	
(2)	152(1) to (3)	
(3)	153(1)	
(4)	153(2), (3)	
(5)	154(1), Sch.3 para.24	
(6)	154(2)	
(7)	154(4), (5)	
(8)	154(3), 156(1) to (3)	
(9)	154(1) to (3)	Inserted FA 1996 Sch.35 para.5.
33F	Procedural provisions relating to deferred charges	
		Inserted FA 1995 s.97(1).
(1)	135(5)	Amended FA 1999 Sch.11 para.5.

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	135(3), (4), 577(1) ("the normal time limit for amending a tax return")	
(3)	—	Spent.
(4)	142(1) to (5)	Amended FA 1996 Sch.35 para.6(1).
(4A)	142(6)	Inserted FA 1996 Sch.35 para.6(2).
(5)	145(1) to (3)	
(6)	145(4), (5), 157(1), (2)	
(7)	155(1), (2)	
Ch.III	Expensive Motor Cars	
34	Writing-down allowances etc.	
(1)	74(1), (2)	Amended F(No.2)A 1992 s.71(2).
(2)	65(2), 74(1)	
(3)	75(1), (2), 76(1), (2), (5)	Amended FA 1994 s.213(5).
(4)	79(1) to (3), 577(1) ("market value")	
(5)	77(1) to (3), (5), 78(1), (2), (4), (5)	
35	Contributions to expenditure, and hiring of cars	
(1)	74(1), (2), 76(3) to (5)	Amended F(No.2)A 1992 s.71(4), FA 1994 s.213(6).
(2)	Sch.2 para.52 [ICTA s.578A(1) to (4)]	Amended FA 1991 s.61(2), F(No.2)A 1992 s.71(5), FA 1998 Sch.7 para.4.
(2A)	Sch.2 para.52 [ICTA s.578A(5)]	Inserted FA 1996 Sch.39 para.1(3).
(3)	Sch.2 para.52 [ICTA s.578B(2)]	Inserted FA 1991 s.61(3).
(4)	Sch.2 para.52 [ICTA s.578B(2)]	Inserted FA 1991 s.61(3).
36	Definition of "motor car", etc.	
(1)	74(3), 81, 82(1), Sch.2 para.52 [ICTA s.578B(1)]	
(2)	82(2), (3)	

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	82(5), 575(1), Sch.2 para.52 [ICTA s.578B(2)]	
(4)	82(4)	Amended Disability Living Allowance and Disability Working Allowance Act 1991 (c.21) Sch.2 para.21, amended and repealed in part Disability Living Allowance and Disability Working Allowance (Northern Ireland Consequential Amendments) Order 1991 S.I.1991/2874 art.6(3)(a), (b), Social Security (Consequential Provisions) Act 1992 (c.6) Sch.2 para.109(b), Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c.9) Sch.2 para.38(b).
(5)	74(4), Sch.2 para.52 [ICTA s.578B(4)]	

## Ch.IV Short-Life Assets

## 37 Election for certain machinery or plant to be treated as short-life assets

(1)	83, 84, Table, item 4, 85(1)(a)	Amended FA 1997 Sch.14 para.3.
(2)	85(1), (2), (4)	Amended FA 1996 Sch.21 para.30(2), repealed in part FA 1994 s.213(1), FA 1996 Sch.21 para.30(2).
(2A)	85(2), (3)(b), 577(1) (“the normal time limit for amending a tax return”)	Inserted FA 1996 Sch.21 para.30(3).
(3)	65(2), 86(1)	
(4)	85(5)	
(4A)	240	Inserted FA 1991 Sch.14 para.9(1).
(5)	86(2) to (4)	Amended FA 1991 Sch.14 para.9(2), F(No.2)A 1992 s.68(7), repealed in part FA 1994 s.213(1).
(6)	87(1), (2)	Repealed in part FA 1994 s.213(1).
(7)	—	Unnecessary.

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	89(1) to (5), 575(1)	
(9)	89(6), (7)	Repealed in part FA 1994 s.213(1).
(10)	88, 577(1) ("market value")	
38	Assets which cannot be treated as short-life assets	
para.(a)	84, Table, item 8	
para.(b)	84, Table, item 3	
para.(c)	84, Table, item 2	
para.(d)	84, Table, item 9	
para.(e)	84, Table, item 10	
para.(f)	84, Table, item 1	
para.(g)	—	Unnecessary.
para.(h)	84, Table, item 5	
para.(j)	84, Table, item 7	
para.(k)	—	Unnecessary.
para.(l)	84, Table, item 6	
para.(m)	—	Amended FA 1993 Sch.13 para.4; unnecessary.
concluding words	—	Unnecessary.
Ch. IVA	Long-life assets	
38A	Application of Chapter	
(1)	90	Inserted FA 1997 Sch.14 para.2.
(2)	91(1)	
(3)	91(3)	
(4)	92(1)	
(5)	92(2)	

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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
38B	Expenditure excluded from the application of the Chapter	
		Inserted FA 1997 Sch.14 para.2.
(1)	93(1)	
(2)	96	
(3)	94	
(4)	95(1)	
(5)		
“fixture”	93(2)	
“goods”	95(6)	
“light maintenance depot”	95(6)	
“railway”	95(5)	
“railway asset”	95(2)	
“railway business”	95(3)	
“railway station”	95(6)	
“railway track”	95(6)	
“retail shop”	93(2)	
(6)	95(4)	
38C	Exclusion of Chapter where limit for individuals and partners not exceeded	
		Inserted FA 1997 Sch.14 para.2.
(1)	97, 98(1), (2), 100(1), (2)	
(2)	98(1), (2), 100(1), (2)	
(3)	98(1)	
(4)	98(2)	
(5)	98(4)	
(6)	99(1)	
(7)	99(2)	
(8)	100(3), (4)	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)	—	Unnecessary.
38D	Exclusion of Chapter where company's limit not exceeded	Inserted FA 1997 Sch.14 para.2.
(1)	97, 98(3), 100(1), (2)	
(2)	98(3), 100(1), (2)	
(3)	99(1)	
(4)	99(3)	
(5)	99(4)	
(6)	99(5)	
(7)	98(4), 100(3), (4)	
38E	Separate pools for expenditure on long-life assets	Inserted FA 1997 Sch.14 para.2.
(1)	101(2)	
(2)	65(1), 101(1)	
(3), (4)	—	Unnecessary.
(5)	101(1)	
(6)	101(2)	
38F	Modifications applying to pools for long-life assets	Inserted FA 1997 Sch.14 para.2.
(1)	102(1), (4)	
(2)	102(2)	
(3)	103(1), (2)	
(4)	103(3)	
(5)	3(3)	
(6)	102(3)	
38G	Disposal value of long-life assets	Inserted FA 1997 Sch.14 para.2.
(1)	104(1), (2)	
(2), (3)	104(3)	
(4)	577(4)	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
38H	Transitional provisions	
	(1) to (5)	Sch.3 para.20
Ch.V	Leased Assets and Inexpensive Cars	
39	Meaning of “qualifying purpose”	
	(1)	122(1), (2), 125(1)
	(2)	125(4)
	(3), (4)	122(1), (2)
	(5)	125(2), (3)
	(6)	123(1), (3)
	(7)	123(2)
	(8)	123(4), Sch.3 para.23
	(9)	124
	(10)	122(2), 125(3)
		Amended FA 1993 Sch.13 para.5(1), F(No.2)A 1997 s.42(7), FA 1998 s.85(6), FA 2000 s.71(4), in part unnecessary.
		Amended FA 1993 Sch.13 para.5(2); in part unnecessary.
40	Meaning of “short-term leasing” and “the requisite period”	
	(1)	121(1), (2)
	(2)	121(2)
	(3)	121(3), (4)
	(4)	87(1)(c), 106(1), (2), 132(1)(b)
	(5)	106(3), (4), 122(2), (3), 125(3), (5)
		Amended FA 1993 s.116(1); in part unnecessary.
41	Writing-down allowances etc. for leased assets and inexpensive cars	
	(1)	107(2)
	(2)	107(1)
	(3)	—
	(4)	65(4)
	(5)	108, 577(1) (“market value”)
		Repealed in part FA 2000 s.74(1).
		Repealed in part FA 1990 Sch.17 para.9; unnecessary.
		Repealed in part FA 2000 s.74(1).
		In part unnecessary.



**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	107(2)	Substituted FA 1997 Sch.14 para.4.
42	Assets leased outside the United Kingdom	
(1)	105(2), (3), 109(2)	Amended FA 1993 s.116(2), FA 1998 Sch.7 para.4.
(2)	109	Amended FA 1997 Sch.14 para.5.
(3)	110	
(4)	114(1) to (3)	Repealed in part FA 1994 s.213(1).
(5)	114(4)	
(6)	115(1), (3)	In part unnecessary.
(7)	115(2)	
(8)	—	Unnecessary.
(9)	114(1), (3)	Inserted FA 1993 Sch.13 para.6, amended FA 1998 s.85(4), FA 2000 s.71(2).
43	Joint lessees: new expenditure	
(1)	116(1)	Amended FA 1993 Sch.13 para.7(1); s.43(1)(c) unnecessary.
(2)	116(2), (3)	Amended FA 1998 Sch.7 para.4.
(3)	116(4) to (6)	Amended FA 1997 Sch.14 para.6.
(4)	Sch.3 para.47(7), (8)	Inserted FA 1993 Sch.13 para.7(2).
(5)	—	Inserted F(No.2)A 1997 s.42(8), amended FA 1998 s.85(7), FA 2000 s.71(3); unnecessary.
44	Further provisions relating to joint lessees in cases involving new expenditure	
(1)	117(1)	
(2)	117(1), 120(3) to (5)	Amended FA 1998 Sch.7 para.4.
(3)	117(2), 120(3) to (5)	
(4)	117(3) to (6)	
(5)	117(2), Sch.3 para.22	Inserted FA 1993 Sch.13 para.8, amended FA 1998 s.85(5), FA 2000 s.71(3).

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
45	Joint lessees: old expenditure	
(1) to (7)	—	Amended FA 1998 Sch.7 para.4; unnecessary.
46	Recovery of excess relief: new expenditure	
(1)	111(1) to (4)	Repealed in part FA 1994 s.213(1).
(2)	111(2), (4), (6)	
(3)	111(2), (4)	
(4)	111(5)	
(5)	112	
(6)	112(1)	Repealed in part FA 1990 Sch.17 para.10.
(7)	113	Amended FA 1997 Sch.14 para.7.
(8)	111(1), (4), 112(1), (2), 113(1)	Inserted FA 1993 Sch.13 para.9, amended FA 1998 s.85(5), FA 2000 s.71(3).
47	Recovery of excess relief: old expenditure	
(1)	—	Unnecessary. Repealed in part FA 1994 s.213(1).
(2) to (5)	—	
(6)	—	Repealed in part FA 1990 Sch.17 para.11.
(7) to (10)	—	
48	Information relating to allowances made in respect of new expenditure	
(1)	118(1), (2)	Repealed in part FA 1990 Sch.17 para.12.
(2)	119(1), 120(3) to (5)	
(3)	119(3), 120(5)	Repealed in part FA 1994 s.213(1).
(4)	118(2), 119(2), 120(4)	Repealed in part FA 1994 s.213(1).
(5)	120(1), (2), (5)	Repealed in part FA 1994 s.213(1).
(6)	119(3), 120(5)	

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	118(3), (4), 119(1)	Inserted FA 1993 Sch.13 para.10, amended FA 1998 s.85(5), FA 2000 s.71(3).
49	Information relating to allowances made in respect of old expenditure	Unnecessary.
(1)	—	
(2)	—	Repealed in part FA 1990 Sch.17 para.13, FA 1994 s.213(1).
(3), (4)	—	
50	Interpretation of Chapter V	
(1)	105(1)(b)	
(2)	46(2) (General exclusion 6), 105(1)(a)	
(3)		
“new expenditure”	—	Unnecessary.
“non-resident”	—	Unnecessary.
“normal writing-down allowance”	126(1)	Amended FA 1997 Sch.14 para.8.
“old expenditure”	—	Amended FA 1993 Sch.13 para.11(1), FA 1998 s.85(4), FA 2000 s.71(2); unnecessary.
“permitted leasing”	105(5)	Label changed to “protected leasing”.
“qualifying purpose”	—	Unnecessary.
“requisite period”	106(1), (2)	Label changed to “designated period”.
“short-term leasing”	—	Unnecessary.
(3A)	105(3), (4)	Inserted FA 1993 s.116(3).
(4)	126(2)	

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4A)	126(3)	Inserted FA 1993 Sch.13 para.11(2), amended FA 1998 s.85(4), FA 2000 s.71(2).
(5)	—	Unnecessary.
(6)	575(1)	
Ch.VI	Fixtures	
51	Application and interpretation of Chapter VI	
(1)	172(1)	Amended FA 2000 s.78(2).
(2)		
“equipment lessor”, “equipment lessee”	174(3)	
“equipment lease”	174(1)	
“fixture”	173(1)	Inserted FA 2000 s.78(3).
“interest in land” and “lease”	174(4), 175(1)	
“relevant land”	173(2)	
“return”	3(3), 201(4)(b), 202(3), 203(1), (3)	Amended FA 1997 Sch.16 para.2(1).
(2A)		Inserted FA 2000 s.78(4).
“fixture”	173(1)	
“relevant land”	173(2)	
(3)	174(4), 175(1), Sch.3 para.29	Amended Abolition of Feudal Tenure etc. Scotland Act 2000, Sch.12 para.51.
(4)	175(2)	
(5)	202(1), (2)	Amended FA 1997 Sch.16 para.2(2).
(5A)	202(3)	Inserted FA 1997 Sch.16 para.2(3).
(6)	203(4)	

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6A)	203(1) to (3)	Inserted FA 1997 Sch.16 para.2(4).
(7)	204(1) to (3)	
(8)	172(5)	Substituted FA 2000 s.78(5).
52	Expenditure incurred by holder of interest in land	
(1)	172(3), (4), 176(1), (4)	Amended FA 1998 Sch.5 para.53.
(2)	172(4), 176(2), (3)	
53	Expenditure incurred by equipment lessor	
(1)	172(3), (4), 174(2), (3), 177(1), (2), 178	Amended FA 1997 Sch.16 para.3(1) to (4), amended and repealed in part FA 1998 Sch.5 para.54(2), (3), repealed in part FA 2000 s.75(5).
(1A)	177(3)	Inserted FA 1997 Sch.16 para.3(5).
(1B)	177(1), (2), 179(1)	Inserted FA 1997 Sch.16 para.3(5), amended FA 1998 Sch.5 para.54(4), FA 2000 s.75(5).
(1C)	179(1), (2)	Inserted FA 1997 Sch.16 para.3(5).
(1D)	177(1), (2), 180(1)	Inserted FA 2000 s.79(1).
(1E)	180(1)	Inserted FA 2000 s.79(1).
(1F)	180(2)	Inserted FA 2000 s.79(1).
(1G)	180(3), 203(4)	Inserted FA 2000 s.79(1).
(1H)	203(1) to (3)	Inserted FA 2000 s.79(1).
(2)	177(1), (5), 575(1)	Amended FA 1996 Sch.21 para.31(2).
(2A)	177(5), (6), 577(1) ("the normal time limit for amending a tax return")	Inserted FA 1996 Sch.21 para.31(3).
(3)	172(4), 177(4)	
(4)	174(1)	
54	Expenditure included in consideration for acquisition of existing interest in land	
(1)	172(3), (4), 181(1), 182(1)	Amended and repealed in part FA 1997 Sch.16 para.4(2).

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	181(4), 182(1)	
55	Expenditure incurred by incoming lessee: transfer of allowances	
(1)	172(3), (4), 183(1)	
(2)	183(1)	
(3)	183(2)	
(4)	183(1), 575(1)	Repealed in part FA 1997 Sch.18 Pt.VI(12).
56	Expenditure incurred by incoming lessee: lessor not entitled to allowances	
	172(3), (4), 184(1), 575(1)	Amended and repealed in part FA 1997 Sch.16 para.4(3).
56A	Restriction on duplicate allowances under sections 54 and 56	
		Inserted FA 1997 Sch.16 para.4(1).
(1)	181(2), 182(2), 184(2)	
(2)	172(4), 181(2), (3), 182(2), (3), 184(2), (3)	Unnecessary in part.
(3)	181(3), 182(3), 184(3)	
56B	Fixtures on which a former owner had an allowance	
		Inserted FA 1997 Sch.16 para.4(1).
(1)	172(4), 185(1), (2)	
(2)	185(1), Sch.3 para.38	
(3)	185(5)	
(4)	185(3)	
(5)	185(4)	
(6)	185(6), (7)	
(7)	185(7), 575(1)	
56C	Fixtures on which an allowance has been given under Part I	
		Inserted FA 1997 Sch.16 para.4(1).
(1)	172(4), 186(1), (2), (4), Sch.3 para.39	
(2), (3)	186(3)	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	186(5)	
56D	Fixtures on which an allowance has been given under Part VII	
		Inserted FA 1997 Sch.16 para.4(1).
(1)	187(1), (2), (4), Sch.3 para.40	Amended FA 2000 Sch.19 para.8.
(2), (3)	187(3)	
(4)	—	Unnecessary.
57	Fixtures treated as ceasing to belong to particular persons	
(1)	196(5)	
(2)	172(4), 188(1), (2), (4)	
(3)	188(3), 189(1)	
(4)	189(2) to (5)	
(5)	172(4), 190(1), (2)	
(6)	172(4), 193	
(7)	172(4), 191	
58	Equipment lessors: special provisions	
(1)	172(4), 192(1), (2)	
(2)	172(4), 194(1), 196(1) Table, item 7	
(3)	172(4), 194(2)	
(4)	172(4), 195(1), 196, Table, item 8	
(5)	192(3), 195(2), 196(4)	
59	Disposal value of fixtures in certain cases	
(1)	196, Table, items 1 to 3, 5, (3), (6)	Amended FA 1997 Sch.16 para.5(1).
(2)	196, Table, item 1	
(3)	196, Table, item 5	
(4)	196, Table, item 3, 577(1) ("market value")	
(5)	172(4), 196, Table, item 3, 577(1) ("market value")	

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	196, Table, item 2, (2), 577(1) ("market value")	
(7)	196, Table, item 4	
(8)	196, Table, items 9 to 11	
(9)	196, Table, item 12	
(10)	—	Repealed FA 1997 Sch.18 Pt.VI(12).
(11)	Sch.3 para.41	
59A	Disposal values in avoidance cases	
		Inserted FA 1997 Sch.16 para.5(2).
(1)	197(1), (2)	
(2), (3)	197(3)	
(4)	577(4)	
59B	Election to use alternative apportionment	
		Inserted FA 1997 Sch.16 para.6(1).
(1)	198(1), 199(1)	
(2)	198(2), (5), 199(2), (5)	
(3)	198(3), 199(3)	
(4)	198(4), 199(4)	
(5)	200(2)	
(6)	—	Unnecessary.
59C	Elections under section 59B: supplemental	
		Inserted FA 1997 Sch.16 para.6(1).
(1)	201(1)	
(2)	201(3)	
(3)	200(4), 201(2)	
(4)	201(1)	
(5)	201(4)	
(6)	200(3)	



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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	201(5)	Substituted FA 1999 Sch.11 para.6.
(8)	204(4) to (6)	
(9)	201(4)	Unnecessary in part.
(10)	201(6)	
Ch.VII	Miscellaneous Expenditure	
60	Machinery and plant on hire-purchase etc.	
(1)	67(1) to (3)	
(2)	67(4), 68(1), (2), (4)	
(2A)	229(3)	Inserted F(No.2)A 1997 s.45(1).
(3)	Sch.3 para.15	
(4)	67(5)	Inserted FA 2000 s.80(1).
60A	Machinery and plant on hire-purchase etc.: fixtures	
		Inserted FA 2000 s.80(2).
(1)	69(1)	
(2)	69(2)	
(3)	69(3)	
61	Machinery and plant on lease	
(1)	15(1)(h), 19(1) to (4), 65(1)	In part unnecessary.
(2)	15(3), 35(1), (2)	
(3)	—	Unnecessary.
(4)	70(1) to (5), Sch.3 para.17	
(5)	260(7)	Repealed in part FA 1994 s.213(1).
(6)	—	Repealed FA 1998 Sch.5 para.55(2).
(7)	260(7)	Amended FA 1998 Sch.5 para.55(3); in part unnecessary.
(8)	70(6)	Unnecessary except in relation to subsection (4).
62	Treatment of demolition costs	
(1)	26(1) to (3), (5), 163(4)	Amended FA 1990 s.60.

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	26(4)	
62A	Special allowance for demolition costs related to offshore machinery or plant	
		Inserted FA 1990 s.60.
(1)	163(1), (2), (4), (5)	
(2)	162(2)	
(3)	163(3), (5)	Amended Petroleum Act 1998 (c.17) Sch.4 para.27(2).
(4)	164(1), (4), (5)	
(5)	164(2), (3)	
(6)	Sch.3 para.26	Repealed in part FA 1994 s.213(1).
62B	Treatment of post-cessation abandonment expenditure related to off-shore machinery or plant	
		Inserted FA 1990 s.60.
(1)	165(1), (2), Sch.3 para.27	
(2)	165(3), (4)	
(3)	165(3)	
(4)	165(5)	
(5)	162(2)	
63	Mineral extraction	
(1)	161(1) to (5)	
(2)	Sch.3 para.25	
64	Transfers of interests in oil fields	
(1)	166(1)	
(2)	166(2), (3)	
(3)	166(4)	
(4)	166(5)	
64A	Production sharing contracts	
		Inserted FA 2000 s.81(1).
(1)	167(1), 168(1)	
(2)	168(2)	
(3)	167(1), 169(1)	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	169(2)	
(5)	167(1), 170(1)	
(6)	170(2)	
(7)	170(3)	
(8)	170(4), (5)	
(9)	170(5)	
(10)	170(6)	
(11)	167(2)	
(12)	167(3), 556(3)	
65	Partnership using property of a partner	
(1)	264(1), (2)	
(2)	264(3)	
(3)	264(4)	Amended FA 1998 Sch.7 para.4.
66	Building alterations connected with installation of machinery or plant	
	25	
67	Expenditure on thermal insulation	
(1)	27(2), 28(1), 63(5)	
(2) to (3A)	—	Repealed FA 1998 Sch.5 para.56.
(4)	28(3)	
(4A)	28(2)	Inserted FA 1997 Sch.15 para.5(3).
(5)	—	Unnecessary.
(6)	—	Repealed in part FA 1994 s.213(1); unnecessary.
67A	Computer software	
		Inserted F(No.2)A 1992 s.68(1).
(1)	71(2)	
(2)	71(1)	
68	Exclusion of certain expenditure relating to films, tapes and discs	
(1)	Sch.2 para.82 [F(No.2)A 1992 s.40A(1)]	Substituted FA 2000 s.113(1).

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	Sch.2 para.82 [F(No.2)A 1992 s.40A(5)]	Substituted FA 2000 s.113(2).
(3)	Sch.2 para.82 [F(No.2)A 1992 s.40B(1), (2), (3), s.40D(5)]	
(4)	Sch.2 para.82 [F(No.2)A 1992 s.40B(4)]	
(5)	Sch.2 para.82 [F(No.2)A 1992 s.40B(5)]	Amended FA 1996 Sch.21 para.32(2).
(5A)	Sch.2 para.82 [F(No.2)A 1992 s.40B(6)]	Inserted FA 1996 Sch.21 para.32(3).
(6)	Sch.2 para.82 [F(No.2)A 1992 s.40B(7)]	
(6A)	Sch.2 para.82 [F(No.2)A 1992 s.40C(1)]	Inserted F(No.2)A 1992 s.69(2).
(6B)	Sch.2 para.82 [F(No.2)A 1992 s.40C(1)]	Inserted F(No.2)A 1992 s.69(2).
(7)	Sch.2 para.82 [F(No.2)A 1992 s.40C(2)]	Amended FA 1998 Sch.7 para.4.
(8)	Sch.2 para.82 [F(No.2)A 1992 s.40A(2), (3)]	
(9)	Sch.2 para.82 [F(No.2)A 1992 s.40D(1), (2)]	Amended F(No.2)A 1992 s.69(3).
(9A)	Sch.2 para.82 [F(No.2)A 1992 s.40D(3), (4)]	Inserted F(No.2)A 1992 s.69(4), amended FA 1996 Sch.21 para.32(4).
(9AA)	Sch.2 para.82 [F(No.2)A 1992 s.40D(4)]	Inserted FA 1996 Sch.21 para.32(5)
(9B)	Sch.2 para.82 [F(No.2)A 1992 s.40D(6)]	Inserted F(No.2)A 1992 s.69(4), amended FA 1996 Sch.21 para.32(6).
(9C)	Sch.2 para.82 [F(No.2)A 1992 s.40D(7)]	Inserted F(No.2)A 1992 s.69(4).
(10)	Sch.2 para.82 [F(No.2)A 1992 s.40A(4)]	Amended FA 1998 Sch.7 para.4.
69	Expenditure on fire safety	
(1)	27(1), (2), 29(1), (2), 63(5)	Amended FA 1998 Sch.7 para.4.
(2)	27(1), (2), 29(1), (3), (4)	Amended FA 1998 Sch.7 para.4.

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
70	Expenditure on safety at sports grounds	
(1)	27(1), (2), 30(1) to (3), 31(1) to (3), 63(5)	Amended FA 1998 Sch.7 para.4.
(2)	27(1), (2), 32(1), (2), (4)	
(3)	30(1)	
(4)	32(3)	
(5)	30(1) to (3), 31(1) to (3), 32(1), (2), (4)	
71	Security	
(1)	27(1), 33(1), (8)	Amended FA 1998 Sch.7 para.4.
(2)	27(2), 63(5)	
(3), (4)	33(2)	
(5), (6)	33(5)	
72	Security: supplementary	
(1)	33(6)	
(2)	33(3)	
(3)	33(4)	
(4)	33(6)	
(5)	—	
Ch. VIII	Supplementary Provisions	
73	Manner of making allowances and charges	
(1)	247	Amended FA 1998 Sch.5 para.57(a).
(1A)	—	Repealed FA 1998 Sch.5 para.57(b).
(2)	258(2), (4), 259(2), (4)	Repealed in part FA 1998 Sch.5 para.57(c).
(3)	258(3)	Repealed in part FA 1994 s.213(1).
(4)	—	Repealed FA 1997 Sch.18 Pt.VI(11).

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
74	Allowances not available: expenses of MPs and others	
	34(1), (2)	Substituted FA 1999 Sch.5 para.2(3).
75	Further restrictions on allowances	
(1)	213(1), (2), 214, 215, 216(1), 217, 218(1), (2), (4), 221(1), 223, 224(1) to (3), 241, 242(1) to (4), 243(1) to (5)	Amended FA 1991 Sch.14 para.11(1), F(No.2)A 1997 s.46(1)(a), FA 2000 s.77(2).
(2)	213(1), (2), 214, 215, 216(1), 217, 218(1), (2), (4), 221(1), 223, 224(1) to (3), 241, 242(1) to (4), 243(1) to (5)	Amended FA 1991 Sch.14 para.11(2), F(No.2)A 1997 s.46(1)(a), FA 2000 s.77(2).
(3)	213(1), (2), 214, 215, 216(1), 217, 218(1), (2), (4), 221(1), 223, 224(1) to (3), 241, 242(1) to (4), 243(1) to (5)	Amended FA 1991 Sch.14 para.11(3), F(No.2)A 1997 s.46(1)(a), FA 2000 s.77(2).
(4)	232(1)	
(5)	231, 246(1)	
76	Extension of section 75	
(1)	216, 221(1), 223, 241	
(2)	218(3), 222(1), (2), 224(1) to (3), 242(5)	
(2A)	242(6), 243(7)	Inserted FA 1991 Sch.14 para.11(4).
(2B)	242(5)	Inserted FA 1991 Sch.14 para.11(4).
(3)	—	Repealed FA 1998 s.85(8)(a).
(4)	218(3), 242(5), (6), 243(7)	Amended FA 1991 Sch.14 para.11(5), FA 1998 s.85(8)(b).
(5)	230	
(6)	232(1), 577(1) (“market value”)	
(7)	218(4)	Inserted F(No.2)A 1997 s.46(1)(b).

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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>	
76A	Special provisions for finance lease cases		
(1)	221(1), 223, 241	Inserted F(No.2)A 1997 s.46(2).	
(2)	221(1), (2), 222(1), (2), 224(1) to (3), 243(1) to (5)		
(3)	226		
(4)	226		
(5)	222(1), (2), 224(1) to (3), 243(1) to (5)		
(6)	222(4), 224(5), 225(1), (3), 244		
(7)	222(4), 224(5), 225(2), 226, 244		
(8)	225(2), 244		
(9)	222(1) to (3), 224(4), 243(6)		
(10)	222(3), 224(4), 243(6)		
(11)	232(1), (2), (4), 246(2)		
(12)			
	“deemed dis- continuance”	—	Unnecessary.
	“non- compliance risk”	225(1)	
	“non-trading activities”	221(2)	
	“public authority”	232(3)	
	references to connected persons	232(1)	
76B	Special provision for sale and leaseback cases		
(1)	227(1)	Inserted FA 2000 s.77(1).	
(2)	227(2)		

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	228(1) to (5), 245(1), (2)	
(4)	227(4)	
(5)	227(4), (5)	
(6)	227(2), (6)	
(7)	227(2), (3), (6)	
(8)	3(3)	
77	Successions to trades: connected persons	
(1)	—	Unnecessary.
(2)	—	Unnecessary.
(3)	266(1), (2), (4)	
(4)	266(3), 267(1) to (4)	
(5)	266(5)	
(6)	266(6), 574	
(7)	267(5)	
(8)	266(7), Sch.3 para.52	Amended FA 1997 Sch.14 para.9.
78	Succession to trades where no election made under section 77	
(1)	265(1) to (4), 268(1), 577(1) ("market value")	
(2)	268(1) to (4)	
(2A)	268(5) to (7)	Inserted FA 1990 Sch.13 para.3(1).
(3)	263(1) to (4)	
(4)	263(1), (2), (5), (6)	
(5)	263(2), 265(5), 268(8)	
79	Effect of use partly for trade etc. and partly for other purposes	
(1)	11(4), 205(1), (2)	
(2)	11(4), 206(1), (2), 207(1)	
(3)	206(3)	Repealed in part FA 1994 s.213(1).
(4)	65(2), 206(4)	
(5)	207(2), (3)	Repealed in part FA 1994 s.213(1).



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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	207(5)	Repealed in part FA 1990 Sch.17 para.14.
79A	Reduction in qualifying use	Inserted FA 2000 s.75(2).
(1)	208(1)	
(2), (3)	208(2)	
(4)	577(1) ("market value")	
80	Effect of subsidies towards wear and tear	
(1)	37(1), (2), 209	Amended FA 1998 Sch.7 para.4; in part unnecessary.
(2)	209, 210(1)	
(3)	209, 211(2), 212(1)	
(4)	211(3)	
(5)	65(2), 211(1), (4), (5), 212(2)	
(6)	212(4)	Repealed in part FA 1990 Sch.17 para.15.
(7)	211(2) to (4)	In part unnecessary.
81	Effect of use after user not attracting capital allowances, or after receipt by way of gift	
(1)	13(1) to (3), (7), 14(1) to (3), (5), 577(1) ("market value")	
(1A)	13(2), (3), (7), 14(2), (3), (5), 46(1), (2) (General exclusion 8)	Inserted FA 1993 Sch.13 para.12(1).
(2)	13(6), 14(4)	
(2AA)	13(4)	Inserted FA 2000 s.75(3).
(2AB)	13(5)	Inserted FA 2000 s.75(3).
(2A)	—	Inserted FA 1993 Sch.13 para.12(2); unnecessary.
(3)	213(3)	
(4)	Sch.3 para.12	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
82	Capital expenditure to which this Part does not apply	
(1)	Sch.3 paras.55, 115	Repealed in part FA 1994 s.213(1); provisions of s.82 renumbered as ss(1) FA 2000 s.76(1).
(2)	38	Inserted FA 2000 s.76(1).
82A	Meaning of "finance lease"	
(1)	219(1), (2)	Inserted F(No.2)A 1997 s.47(1).
(2)		
"accounts"	219(3)	
"consolidated group accounts"	219(3)	
"UK company"	219(2)	
references to connected persons	232(1), (4)	
83	Other interpretative provisions	
(1)		Unnecessary as a general definition.
"income"	258(6)	
"mineral exploration and access" and "trade of mineral extraction"	159	
"motor car"	—	
"new"	91(2), 227(2)(b)	In part unnecessary.
(2)	12	
(2A)	15(1), 105(6), 168(1), 169(1), 216(2), 221(2), 263(2), 265(5), 268(8)	Inserted FA 2000 s.75(1).
(3)	—	
(4)	270(1), (2)	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	—	Unnecessary (ICTA s.577 incorporated as s.269)
(6)	160	
(7)	—	Inserted FA 1994 s.117(1); introduces Sch.AA1; unnecessary.
Pt.III	Dwelling-houses Let on Assured Tenancies	
84	Application of Part III	
(1)	490(1), 491(1)	
(2)	491	
(3)	491(2), (3)	
85	Writing-down allowances	
(1)	501, 507(1)	Repealed in part FA 1994 s.213(1).
(2)	501, 508(1), (2)	Amended FA 1994 s.213(7).
(3)	509	Repealed in part FA 1994 s.213(1).
(4)	510	Repealed in part FA 1994 s.213(1).
86	Qualifying dwelling-houses	
(1)	490(2)	
(2)	490(2), (4)	
(3)	504(1), 505, 575(1)	
(4)	490(5)	
(5)	504(2)	
87	Balancing allowances and charges and withdrawal of initial allowances in certain cases	
(1)	501, 513(1) to (3), 514	
(2)	513(4)	
(3)	516(2), (3)	
(4)	516(4), (5)	
(5)	573(1) to (3)	
(6)	518	Repealed in part FA 1994 s.213(1).

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	519	
(8)	519(1)	
88	Dwelling-houses not continuously qualifying dwelling-houses	
(1)	516(1), 517(1)	
(2)	517(4), (5)	
(3)	517(2), (3), (6), (7)	
(4)	569(5)	
(5)		
“the relevant period”	520	
“the capital expenditure”	521	
“the allowances given”	517(8)	
“the adjusted net cost”	522	
89	Supplementary provisions where dwelling-house ceases to be a qualifying dwelling-house	
(1)	506(1), 577(1) (“market value”)	
(2)	506(2)	
90	Writing off of expenditure and meaning of “residue of expenditure”	
(1)	512(1), 523	
(2)	524	
(3)	525(1)	
(4)	525(2)	
(5)	526	
(6)	527(1), (2)	
(7)	527(3)	
(8)	527(4)	
(9)	528	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
91	Buildings bought unused	
	(1)	502(1) to (3), 503(1) to (4)
	(2)	502(4)
	(3)	503
92	Manner of making allowances and charges	
	(1)	—
	(2)	529
		Substituted FA 1998 Sch.5 para.58.
		Unnecessary.
93	Repairs, and double allowances	
	(1)	493(2)
	(2)	—
	(3)	—
		Unnecessary.
		Repealed in part FA 1994 s.213(1); unnecessary.
94	Holding over by lessees, etc.	
	(1)	499(1)
	(2)	499(2)
	(3)	499(3)
	(4)	499(4)
	(5)	499(5)
95	The relevant interest	
	(1)	495(1), (2), 500
	(2)	495(3)
	(3)	497, 498
96	The appropriate capital expenditure	
	(1)	511(1) to (3)
	(2)	511(4), (5)
	(3)	491(1)
97	Interpretation	
	(1)	
	“approved body”	492

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
“assured tenancy”	490(3)	
“building”	571(1)	
“dwelling-house”	531(1)	
“expenditure appropriate to a dwelling-house”	—	Unnecessary.
“qualifying dwelling-house”	—	Unnecessary.
(2)	493(1)	
(3)	496	
(4)	530	
Pt.IV	Mineral Extraction	
Ch.I	Allowances and Charges	
98	Writing-down and balancing allowances	
(1)	394(1), 400(1), 403(1), 414(1)	
(2), (3)	417(1), (2), 419(1), (2)	
(4)	418(5)	
(5)	418(1)	
(6)	418(2), (3)	Substituted FA 1994 s.213(8).
99	Disposal receipts	
(1)	421, 422(1), (2), 430(1)	Repealed in part FA 1994 s.213(1).
(2)	422	
(3)	423, 424(1)	
(4)	425	Repealed in part FA 1994 s.213(1).
100	Balancing charges: excess of allowances etc. over expenditure	
(1)	417(1), (3)	
(2), (3)	418(4)	

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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
101	Occasions of balancing allowances	
(1)	431	
(2)	428(1)	Repealed in part FA 1994 s.213(1).
(3)	428(2), (3)	
(4)	430(1)	
(5)	426	
(6)	427	Repealed in part FA 1994 s.213(1).
(7)	429	Repealed in part FA 1994 s.213(1).
(8)	430(2)	Repealed in part FA 1994 s.213(1).
102	Treatment of qualifying expenditure on mineral exploration and access	
	400(2)	
103	Demolition costs	
(1)	433(1)	
(2)	433(3)	
(3)	433(2)	
104	Manner of making allowances and charges	
	432	
Ch.II	Qualifying Expenditure	
105	General provisions	
(1)	394(1), 395(1), (2), 400(1), 403(1), 414(1)	
(2)	400(3)	
(3)	395(3), 403(2)	
(4)	399(1)	
(5)	399(2) to (6), 414(2)	
(6)	396(2), (3)	
(7)	398	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
106	Pre-trading expenditure on machinery or plant which is sold etc.	
(1)	402(1)	
(2)	400(4), 402(3)	In part duplicates s.120(2).
(3)	402(3) to (5)	
(4)	402(1), (2), (4)	
107	Pre-trading exploration expenditure	
(1)	401(1)	
(2)	401(2), (3)	
(3)	400(4), 401(2), (4)	In part duplicates s.120(2).
(4)	401(5)	
(5)	401(2)	
108	Contributions by mining concerns to public services etc. outside the United Kingdom	
(1)	415(1), (2)	
(2)	415(1)	
(3)	415(3)	
109	Restoration expenditure	
(1)	394(1), 416(1) to (3), (6)	Amended FA 1998 Sch.7 para.4.
(2)	416(6)	
(3)	416(5)	
(4)	416(7)	
(5)	416(4)	
(6)	416(8)	
Ch.III	Limitations on Qualifying Expenditure etc.	
110	Expenditure on the acquisition of land	
(1)	404(1)	In part unnecessary (see definition of "mineral asset" in s.121(1)).
(2)	404(2) to (4), 424(2) to (4)	
(3)	404(5), 422(4), 424(5)	
(4)	405(1), (2)	
(5)	405(3), Sch.3 para.84	



**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	404(6), 405(4)	
111	Reduction of qualifying expenditure for premium relief	
	406	
112	Restriction of disposal receipts	
(1)	424(1), (2)	
(2)	424(2) to (5)	
113	Assets formerly owned by traders	
(1)	407(1), 411(1)	
(2)	Sch.3 para.87	
(3)	407(3), 411(1), Sch.3 para.87	
(4)	407(6), 411(5)	
(5)	407(7), 411(6)	
(6)	411(7)	
114	Assets previously acquired	
(1)	407(2), 411(2)	
(2), (3)	411(3)	
(4)	411(4)	
(5)	411(7)	
(6)	411(4) to (6)	
115	Expenditure partly attributable to mineral exploration and access	
(1)	407(3)	
(2)	407(3), (5)	Paragraph (b) unnecessary.
(2A)	407(4)	Inserted FA 1997 s.66(2), amended FA 1998 Sch.7 para.4.
(3)	407(2), (6), (7)	
116	Oil licences etc.	
(1)	410(1), (2)	
(2)	410(2), (3), 552(2)	Amended Petroleum Act 1998 (c.17) Sch.4 para.27(3).
(3)	410(3)	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
117	Transfer of mineral assets within a group	
(1)	412(1), 413(1)	
(2)	413(2), (3)	
(3), (4)	412(2)	
(5)	412(4) to (7)	
(6)	412(7)	
118	Assets formerly owned by non-traders	
(1)	408(1), 409(1), (2)	Provisions of s.118 re-numbered ss(1), FA 1996 s.180(3).
(2)	408	Inserted FA 1996 s.180(3), amended FA 2000 Sch.19 para.8.
118A	Disposal of oil licences relating to undeveloped areas	
		Inserted TCGA 1992 Sch.10 para.21(1).
(1)	553(1), (2)	
(2)	553(3)	
(3)	553(4)	
(4)	552(2) to (4), 553(3), (5), (6), 554, 556	
Ch.IV	Supplementary Provisions	
119	Transitional provisions relating to old expenditure	
(1) to (6)	Sch.3 para.88	
120	Time when expenditure is incurred	
(1)	434(1)	
(2)	400(4)	
121	Interpretation of Part IV	
(1)		
“development”, “development order”	436(1)	
“mineral asset”	397	

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
"mineral exploration and access"	396(1)	
"planning permission"	436(1)	
"pre-trading expenditure on machinery or plant"	—	Unnecessary.
"pre-trading exploration expenditure"	—	Unnecessary.
"qualifying expenditure"	—	Unnecessary.
"the relevant planning enactment"	436(2)	Amended Planning (Northern Ireland) Order 1991 S.I. 1991/1220 (N.I. 11) Sch.5, Planning (Consequential Provisions) (Scotland) Act 1997 (c.11) Sch.2 para.45.
"source of mineral deposits"	394(5)	
"trade of mineral extraction"	394(2)	
(2)	394(4), Sch.3 para.87	
(3)	409(3)	
(4)	—	Repealed in part FA 1994 s.213(1); unnecessary.
(5)	435	
Pt.V	Agricultural Buildings etc.	
Ch.I	Agriculture	
122	Allowances for expenditure incurred before 1st April 1986	
(1) to (7)	—	Spent.

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
123	Allowances for expenditure incurred after 31st March 1986	
	361(1), 369(1), 370(1), 372(1), (2), 373(1), Sch.3 para.82	
124	Expenditure qualifying for allowances	
(1)	361(1), 369	Amended FA 1993 Sch.12 para.2(1).
(2)	374	Amended FA 1993 Sch.12 para.2(2).
(3)	—	Repealed in part FA 1994 s.213(1); unnecessary.
124A	Initial allowances: contracts entered into between October 1992 and November 1993	
(1) to (7)	—	Inserted FA 1993 Sch.12 para.3; spent.
124B	Restriction on writing-down allowance where initial allowance made	
	—	Inserted FA 1993 Sch.12 para.3; spent.
125	Meaning of “major interest” and “the relevant interest”	
(1)	361(1), 364(1), (3), 393(1), (2), Sch.3 para.81	Amended Abolition of Feudal Tenure etc. (Scotland) Act 2000 Sch.12 para.51.
(2)	364(1), (2)	
(3)	364(3)	
(4)	365, 367(1), (3)	
126	Transfers of relevant interest	
(1)	372(1), 375(1) to (4)	Amended FA 1993 Sch.12 para.4(1).
(2)	375(3), (4), 376(6)	Substituted FA 1993 Sch.12 para.4(2); repealed in part FA 1994 s.213(1); para.(a) unnecessary.
(3)	375(5)	
(4)	367(2)	
(5)	368	

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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	379	Amended FA 1993 Sch.12 para.4(3).
(7)	—	Unnecessary.
127	Buildings etc. bought unused	
(1)	370(1), 374(2)	
(2)	370(2), (5), 374(2), (3)	
(3)	370(2)	
(3A)	370(1), (3)	Inserted FA 1993 Sch.12 para.5(1); paragraph (b) unnecessary.
(3B)	370(2)	Inserted FA 1993 Sch.12 para.5(1).
(4)	370(6)	Amended FA 1993 Sch.12 para.5(2).
127A	Purchases of buildings and structures: cases involving initial allowances	
(1) to (9)	—	Inserted FA 1993 Sch.12 para.6; spent.
128	Balancing allowances and charges	
(1)	377, 380	Amended FA 1993 Sch.12 para.7(1); repealed in part FA 1994 s.213(1).
(2)	383(1), 386	Amended FA 1993 Sch.12 para.7(2).
(3)	384(2)	Amended FA 1993 Sch.12 para.7(3).
(4)	385(1), (2)	
(5)	385(3), (4)	
(6)	387	Amended FA 1993 Sch.12 para.7(4).
(7)	388	
(8)	Sch.3 para.80	
129	Balancing events	
(1)	376(1), 381	Amended FA 1993 Sch.12 para.8.

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>			
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>	
(2)	381(1), 382(6), (7), 577(1) ("the normal time limit for amending a tax return")	Amended FA 1996 Sch.21 para.33.	
(3)	376(1), (2), (4)	Repealed in part FA 1994 s.213(1).	
(4)	382(1), (4)		
(5)	382(2), (3), (5), 577(4)		
130	Restriction of balancing allowances on sale of buildings		
(1)	389(1) to (3), 575(1)		
(2)	389(4), (5)		
(3)	376(5), 389(7)		
(4)	390		
(5)	389(6)		
Ch.II	Forestry		
131	Forestry: transitional provisions		
(1) to (6)	—	Ss(2) amended FA 1993 Sch.12 para.9; unnecessary.	
Ch.III	Supplemental		
132	Manner of making allowances and charges		
(1)	391	Substituted FA 1998 Sch.5 para.59.	
(2)	392		
133	Interpretation of Part V		
(1)	361(1)		
	"agricultural land"		
	"agricultural income"	—	Unnecessary.
	"forestry land"	—	Unnecessary: see CAA 1990 s.133(2).
	"forestry income"	—	Unnecessary: see CAA 1990 s.133(2).

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
“husbandry”	362(1)	
concluding words	—	Unnecessary.
(2)	—	Unnecessary.
(3)	Sch.3 para.82	
(4)	366	
(5)	—	Unnecessary.
(6)	363	
(7)	370(3), (4), 384(1), (3)	
(8)	573(1) to (3)	
(9)	573(3)	
Pt.VI	Dredging	
134	Allowances for expenditure on dredging	
(1)	485(1), 487(1) to (3), Sch.3 para.103	Repealed in part FA 1994 s.213(9).
(2)	488(1), (2)	
(3)	Sch.3 para.104	
(4)	488(1), (3) to (5)	
(5)	489	
(6)	485(2)	
(7)	486(1), (2)	
(8)	532(2), 533(1), 543	
135	Interpretation of Part VI	
(1)	484(2), 485(3)	
(2)	486(1), (2)	Unnecessary in part.
(3)	484(3), (4)	
Pt.VII	Research and development	
136	Allowances for expenditure on scientific research not of a capital nature, and on payments to research associations, universities etc.	
	—	Repealed FA 2000 Sch.40 Pt.II (7).

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
137	Allowances for capital expenditure on research and development	
(1)	439(1), 441(1), 450	Amended FA 2000 Sch.19 paras. 8, 9; the words "subsections (5) to (7) below" spent in part.
(1A)	447(1), (2)	Inserted FA 1991 Sch.14 para.12(1), amended FA 2000 Sch.19 para.8.
(2)	440	
(3)	438(3) to (6)	Amended FA 1991 Sch.14 para.12(2), FA 2000 Sch.19 para.8.
(4)	439(4), Sch.3 para.89	
(5)	441(2), 447(3)	Substituted FA 1994 s.213(10).
(6), (7)	—	Repealed FA 1994 s.213(10).
138	Assets ceasing to belong to traders	
(1)	441(1), 442(1), 443(1), (7), 447(2), 448(2), 449(1)	Amended FA 2000 Sch.19 para.8.
(2)	441(1), 442(1) to (4), 444(2), (3), 449(1), 450	
(2A)	449	Inserted FA 1991 Sch.14 para.13(1).
(3)	—	Unnecessary.
(3A)	441(1), 442(1) to (3), 448, 449(1), 450	Inserted FA 1991 Sch.14 para.13(2), amended FA 2000 Sch.19 para.8; in part unnecessary.
(4) (opening words)	443(4)	
(4)(a)	443, Table, item 1, 577(1) ("market value")	
(4)(b)	443, Table, item 2	
(4)(c)	443, Table, item 3, 577(1) ("market value")	
(5)	441(1), 443(1), Table, item 2, 445(1), (2), (4), (5), 450	Amended FA 2000 Sch.19 para.8.
(6)	443(3)	



**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	—	Repealed in part FA 1994 s.213(1); unnecessary.
(7A)	443(5)	Inserted TCGA 1992 Sch.10 para.21(2).
(8)	—	Inserted FA 1991 Sch.14 para.13(3); unnecessary.
138A	Disposal of oil licences etc.	
		Inserted FA 1996 s.180(1).
(1)	408(1), (2), 555(1), (2)	
(2)	408(1), (2), 555(3)	
(3)	555(4)	Amended FA 2000 Sch.19 para.8.
(4)		
“foreign oil concession”	552(3)	
“interest”	408(3), 552(4)	
“mineral exploration and access”	555(4)	
“oil”	556(3)	
“oil licence”	408(3), 552(1)	
“overseas petroleum”	552(3)	Amended Petroleum Act 1998 (c.17) Sch.4 para.27(4).
“petroleum”	556(3)	Amended Petroleum Act 1998 (c.17) Sch.4 para.27(4).
“UK licence”	552(2)	
138B	Disposal of oil licences: election for alternative tax treatment	
	575(1), Sch.3 para.91	Inserted FA 1996 s.180(1).
139	Supplemental	
(1)	437(2), 438(1), (2), 439(5)	Amended FA 2000 Sch.19 paras.8, 10, repealed in part FA 2000 Sch.40 Pt.II (7); in part unnecessary.
(2)	439(2)	
(3)	—	Repealed FA 2000 Sch.40 Pt.II (7).

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	451	In part unnecessary.
(5)	445(6)	
Pt.VIII Supplementary Provisions		
140	Income tax allowances and charges in taxing a trade etc.	
		Substituted FA 1994 s.211(1).
(1)	2(1)	
(2)	247, 352(1), 391, 392, 432, 450, 463, 478, 489, 529, Sch.3 para.101(2)	
(3)	3(2), (3)	
(4)	251, 262	
(5)	2(1), 450	
(6)	—	Unnecessary.
141	Other income tax allowances	
(1)	3(4), 258(1)	
(2)	258(2), (3), (5), (7)	Repealed in part FA 1997 Sch.18 Pt.VI(11).
(3), (4)	—	Repealed FA 1997 Sch.18 Pt.VI(11).
(5)	3(4)	
(6)	—	Repealed FA 1997 Sch.18 Pt.VI(11).
142	Restriction of set-off of allowances against general income	
(1)	Sch.2 para.30 [ICTA s.384A(1), (2)]	
(2)	577(1) ("market value"), Sch.2 para.30 [ICTA s.384A(1), (4), (5), (7)]	
(3)	Sch.2 para.30 [ICTA s.384A(6)]	
(4)	Sch.2 para.30 [ICTA s.384A(3)]	
(5)	Sch.2 para.30 [ICTA s.384A(8), and passim]	

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>			
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>	
143	Tax agreements		
	(1)	565(1), (2), (4)	
	(2)	565(3)	
144	Corporation tax allowances and charges in taxing a trade		
	(1)	2(1)	
	(2)	247, 352(1), 391, 392, 432, 450, 463, 478, 489, 529, Sch.3 para.101(2)	
	(3)	2(1), 450	
	(4)	—	Inserted FA 1991 s.60(9); unnecessary.
145	Other corporation tax allowances		
	(1)	259(1) to (3)	
	(2)	260(1), (2)	
	(3)	260(3)	Repealed in part FA 1999 Sch.11 para.7.
	(4)	260(4), (5)	
	(5)	260(6)	
	(6)	—	Unnecessary.
145A	Corporation tax allowances: claims		
		—	Repealed FA 1998 Sch.27 Pt.III (28).
146	Writing-down allowances under Parts V and VI		
	(1)	373, 378(1), 487(3) to (5)	
	(2)	373, 487(3), (4), Sch.3 para.96(1)	
	(3)	378(1), 487(5), Sch.3 para.94(3)	Amended FA 1993 Sch.12 para.10.
	(4)	Sch.3 paras.83, 105	
147	Exclusion of double allowances		
	(1)	7(1), (2), 8(3) to (5), 10(2)	Amended FA 1993 Sch.13 para.13(1).
	(2)	7(1), (2), 8(1), (2), (5), 10(2)	Amended FA 1993 Sch.13 para.13(2).

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2A)	9(1), 10(2)	Inserted FA 1997 Sch.16 para.7(1).
(2B)	9(2)	Inserted FA 1997 Sch.16 para.7(1).
(2C)	9(3), 10(2)	Inserted FA 1997 Sch.16 para.7(1).
(2D)	9(4), 202(3)	Inserted FA 1997 Sch.16 para.7(1).
(3)		
“asset”	—	Unnecessary.
“capital expenditure”	10(1)	
“return”	3(3)	Inserted FA 1997 Sch.16 para.7(2).
references, etc.	10(2)	
(4)	—	Unnecessary.
148	Double allowances: transitional provisions	
	—	Repealed in part FA 1994 s.213(1); unnecessary.
149	Companies not resident in the United Kingdom	
(1)	566	
(2)	—	Repealed FA 1990 Sch.13 para.4(1).
150	Apportionment of consideration, and exchanges and surrenders of leasehold interests	
(1)	562(1), (3)	
(2)	562(2)	
(3)	562(4)	
(4)	572(1) to (3)	
(5)	562(5)	Para.(a) unnecessary.
151	Procedure on apportionments	
(1)	563, 564(1)	Amended FA 1996 s.180(2).
(1A)	564(3)	Inserted FA 1995 s.100(2).

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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	564(2), 577(1) ("market value")	
(3)	—	Unnecessary.
152	Succession to trades etc.	
(1)	557, 559(1) to (3), (5), 577(1) ("market value")	
(2)	559(4)	
(3)	557, 558(1) to (4)	
(4)	—	Repealed (see second sentence of s.152(4)).
152A	Insurance companies: transfers of business	
(1)	560(1)	Inserted FA 1990 Sch.9 para.5. Substituted FA 1995 Sch.9 para.3.
(1A)	560(2)	Inserted FA 1995 Sch.9 para.3; unnecessary in part.
(1B)	560(5)	Inserted FA 1995 Sch.9 para.3; unnecessary in part.
(2)	560(4)	
152B	Transfer of a UK trade	
(1) to (3)	561(1)	Inserted F(No.2)A 1992 s.67.
(4) to (6)	561(2)	
(7)	561(3)	
(8), (9)	564(4)	
(10)	266(8), 560(3), 561(5), 567(5), 573(4)	
153	Subsidies, contributions etc.	
(1)	532(1), (2), 534(1), Sch.3 para.106	
(2)	535, 536(1) to (3), (5)	Amended FA 1998 Sch.7 para.4.
(3)	536(4)	
(4)	532(3)	
(5)	Sch.3 para.107	

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
154	Allowances in respect of contributions to capital expenditure	
(1)	537(1), (2), 538(1), (2), 539(1), (2), 540(1), (2), 541(1), (2)	
(2)	537(1), (2), 538(1), (2)	Amended FA 1990 Sch.13 para.5(1).
(3)	537(2), 575(1)	
(4)	537(2), (3)	
(5)	537(4), Sch.3 para.108	Para.(b) repealed (see second sentence of s.154(5)).
155	Further provisions relating to capital contributions	
(1)	—	Unnecessary.
(2)	538(2), 539(2), 540(2), 541(2)	
(3)	538(4) to (6), 542	
(4)	539(3) to (5), 540(3) to (5)	
(5)	539(6)	
(6)	538(3)	
(7)	Sch.3 para.110	Repealed in part (see second sentence of s.155(7)).
(8)	540(5)	
156	Meaning of “sale, insurance, salvage or compensation moneys”	
	316, 343(2), 383, 402(5), 515	Para.(e) inserted FA 1995 s.99(9).
157	Sales between connected persons etc.	
(1)	567(1), (2), (4), 568(1), 575(1), 577(4)	
(2)	567(3)	
(3)	—	Unnecessary.
(4)	567(1), 568, 573(3), 577(1) (“market value”)	
(5)	567(1)	

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**Capital Allowances Act 1990 (c. 1) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
158	Further provisions relating to sales without change of control or between connected persons	
(1)	569(1) to (3), (6), 570(5), 577(1) ("market value")	
(2)	569(3), (4)	Amended FA 1993 s.117(2), (3), FA 2000 Sch.19 para. 8.
(3)	570(2) to (4)	Amended FA 1993 s.117(4).
(4)	569(7)	
(5)	570(1)	
(6)	—	Unnecessary.
159	Capital expenditure, capital sums and time when capital expenditure was incurred	
(1)	4(1) to (4)	
(1A)	4(2)(a), (3)(a)	Inserted FA 1997 Sch.15 para.7, repealed in part FA 1998 Sch.5 para.60.
(2)	5(7)	Amended FA 1991 Sch.14 para.14.
(3)	5(1) to (3)	
(4)	5(4)	Repealed in part FA 1994 s.213(1).
(5)	5(5)	
(6)	5(6)	Repealed in part FA 1994 s.213(1).
(7)	5(7)	
(8)	—	Repealed in part FA 1994 s.213(1); unnecessary.
159A	Additional VAT liabilities and rebates	
(1), (2)	548	Inserted FA 1991 Sch.14 para.14.
(3)	235(2)(b), 236(2)(b), 238(2), (3), 239(2), 240(2), 346(5), 347(2), (3), 348, 349(2), 350(3), 351, 447(3), 448(4), (5), 549(1), Sch.3 para.46(2)	

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	549	Repealed in part FA 1994 s.213(1).
(5)	550	
(6)		
“additional VAT liability”	547(1)	Unnecessary in part.
“additional VAT rebate”	547(2)	Unnecessary in part.
“VAT capital items legislation”	548(2), 551	Amended VATA 1994 Sch.14 para.11.
“VAT period of adjustment”	548(2)	
(7)	549(2), 551(4)	Amended VATA 1994 Sch.14 para.11.
160	Meaning of “period of account”	
		Substituted FA 1994 s.212(1).
(1)	—	Unnecessary.
(2)	6(2), (3)	
(3)	6(4), (5)	
(4)	6(6)	
(5)	6(2)	
(6)	6(4)	
161	Other interpretative provisions	
(1)	571(2)	
(2)		
“the 1968 Act”	—	Unnecessary.
“the Board”	576(3)	
“chargeable period”	6(1)	Substituted FA 1994 s.212(2).
“control”	574	



**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
"dual resident investing company"	577(1) ("dual resident investing company")	
"foreign concession"	277(4), 315(2), 414(3)	
"income"	—	Unnecessary.
"lease"	360(1), 393(3), 531(2)	
"mineral deposits"	274, Table A, item 7, 394(3), 452(3)	
"notice"	577(1) ("notice")	
"the principal Act"	—	Unnecessary.
"research and development allowance"	—	Amended FA 2000 Sch.19 paras.8, 11; unnecessary.
"tax"	—	Unnecessary (see ICTA s.832(3)).
"writing-down allowance"	—	Unnecessary.
concluding words	—	Unnecessary.
(2A)	4(2)(a), (3)(a), 15(1)(d), (3), 33(8), 35(1), 250, 353(3)	Substituted FA 1998 Sch.5 para.61.
(3)	27(1), 468(1)	
(4)	—	Unnecessary (see ICTA s.832(1)).
(5)	247, 352(1), 391, 432, 450, 463, 478, 489	Amended FA 1994 s.213(11).
(6)	577(3)	
(7)	571(1)	In part unnecessary.
(8)	572(4)	
(9)	577(2)	Reference to FA 1965 Sch.16 para.7 spent.
(10)	—	Repealed in part FA 1990 Sch.13 para.6(1); unnecessary.

<b>Capital Allowances Act 1990 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(11)	—	Unnecessary.
162	Application to Scotland	
	360(2), 393(4), 531(3), 572(1)	
163	Continuity and construction of enactments etc.	
164	Commencement, amendments and repeals	
165	Short title	
Sch. AA1	Exclusions from expenditure on machinery or plant	
		Inserted FA 1994 s.117(1).
para.1(1)	21(1)	
para.1(2)	21(3), 23(3)	
para.1(3)	23(3), List C, items 18 to 21	
para.1(4)		
Table 1, col.(1)	21, List A	
Table 1, col.(2)	23, List C, items 1 to 16	
Note 1 to Table 1	23(4)	
Note 2 to Table 1	23, List C, item 2	
para.2(1), (2)	22(1)	
para 2(3)	23(3)	
para.2(4)	—	Unnecessary.
Table 2, col.(1)	22, List B	
Table 2, col.(2)	23, List C, items 22 to 33	
Note 1 to Table 2	22, List B, item 5	
Note 2 to Table 2	22, List B, item 7	
para.3(1)	24(1)	

**Capital Allowances Act 1990 (c. 1)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(2)	24(2)	
para.4	23(1), (2)	
para.5(1)	21(2), 22(2), (3)	
para.5(2)	23, List C, item 17	
para.5(3)	22(3), 24(2), (3)	
Sch. A1	Corporation tax allowances: claims	
	—	Repealed FA 1998 Sch.27 Pt.III (28).
Sch.1	Consequential amendments	
para.1(1)	Sch.2 paras.2, 3	Amends TMA 1970 s.57(3)(b), s.58(3)(b).
para.1(2)	Sch.2 para.4(1)	Amends TMA 1970 s.98, Table, col.1.
para.1(3)	Sch.2 para.4(2)	Amends TMA 1970 s.98, Table col.2.
para.1(4)	—	Repealed FA 1996 Sch.41 Pt.V(12).
para.2	—	Repealed Social Security (Consequential Provisions) Act 1992 Sch.1.
para.3	—	Repealed TCGA 1992 Sch.12.
para.4	534(2), (3)	Amends FA 1982 s.137.
para.5	Sch.3 para.65	Amends London Regional Transport Act 1984 (c.32) Sch.5 para.5.
para.6	Sch.2 paras.8, 9	Amends Films Act 1985 (c.21) s.6(1), Sch.1 paras.2, 3.
para.7	Sch.2 para.10	Amends Trustee Savings Bank Act 1985 (c.58) Sch.2 para.1.
para.8(1)	—	Introductory words.
para.8(2)	—	Repealed FA 1997 Sch.18 Pt.VI(11).
para.8(3)	—	Repealed FA 1998 Sch.27 Pt.III.
para.8(4)	Sch.2 para.15	Amends ICTA s.75(4).
para.8(5)	Sch.2 para.18	Amends ICTA s.87(7).

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(6)	Sch.2 para.19	Amends ICTA s.91(9).
para.8(7)	Sch.2 para.21	Amends ICTA s.116(4)(b).
para.8(8)	Sch.2 para.22	Amends ICTA s.117(1), (2).
para.8(9)	Sch.2 para.23	Amends ICTA s.118(1), (2).
para.8(10)	20(2), (3)	Amends ICTA s.198(2).
para.8(11)	—	Repealed F(No.2)A 1997 Sch.8 Pt.II(4).
para.8(12)	Sch.2 para.27	Amends ICTA s.359(3)(a).
para.8(13)	—	Amends ICTA s.583, which is repealed FA 1994 s.214(1)(b).
para.8(14)	Sch.2 para.29(2)	Amends ICTA s.384(10).
para.8(15)	Sch.2 para.31	Amends ICTA s.389(2), (6).
para.8(16)	—	Repealed FA 1991 Sch.19 Pt.V.
para.8(17)	Sch.2 para.33	Amends ICTA s.395(1).
para.8(18)	Sch.2 para.34(1), (3)	Amends ICTA s.397(5), (7).
para.8(19)	Sch.2 para.35	Amends ICTA s.400(2)(c), (4), (6).
para.8(20)	Sch.2 para.37	Amends ICTA s.407.
para.8(21)	Sch.2 para.38	Amends ICTA s.411(10).
para.8(22)	Sch.2 para.41	Amends ICTA s.492(5), (6), (7).
para.8(23)	Sch.2 para.42	Amends ICTA s.495(1)(b), (3)(b), (7).
para.8(24)	—	Amends ICTA s.497 which is repealed FA 1998 Sch.3 para.29.
para.8(25)	—	Amends ICTA s.522(7), which is repealed by Sch.2 para.44.
para.8(26)	Sch.2 para.45	Amends ICTA s.525(3).
para.8(27)	—	Amends ICTA s.530(8), which is spent.
para.8(28)	4(5), 452(3), 453, 463, 468(1), 478, 532(1), 534(1), 535, 536, 563(1), 567(1), Sch.2 para.49, Sch.3 para.101	Amends ICTA s.532(1) to (5).
para.8(29)	Sch.2 para.54	Amends ICTA s.646(3).

**Capital Allowances Act 1990 (c. 1) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(30)	Sch.2 para.51(1)	Amends ICTA s.577(1)(c).
para.8(31)	Sch.2 para.55	Amends ICTA s.768(6).
para.8(32)	—	Repealed FA 1998 Sch.27 Pt.III(25).
para.8(33)	Sch.2 para.57	Amends ICTA s.781(9).
para.8(34)	Sch.2 para.58	Amends ICTA s.828(4).
para.8(35)	Sch.2 para.59	Amends ICTA s.831(3).
para.8(36)	Sch.2 para.60	Amends ICTA s.832(1).
para.8(37)	2(4), Sch.2 para.61	Amends ICTA s.834(2).
para.8(38)	Sch.2 para.62	Amends ICTA s.835(8).
para.8(39)	—	Repealed FA 1998 Sch.27 Pt.III(9).
para.8(40)	Sch.2 para.63	Amends ICTA Sch.18 para.1(6)(b).
para.8(41)	Sch.2 para.65	Amends ICTA Sch.21 para.6(1)(a).
para.8(42)	Sch.2 para.66	Amends ICTA Sch.24, paras.10(1), (2), (11).
para.8(43)	Sch.3 para.114	Inserts ICTA Sch.30 para.18A.
para.9(1) to (3)	—	Repealed TCGA 1992 Sch.12
para.9(4)	Sch.2 para.69	Amends FA 1988 Sch.12 para.3(1).
para.10	—	Amends FA 1989 s.121(2).
para.11	Sch.2 para.71	Amends Electricity Act 1989 (c.29) Sch.11 para.5.
Sch.2 Repeals	—	Spent.

**Finance Act 1990 (c. 29)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
60	Allowance for abandonment expenditure related to offshore machinery plant	
	26(5), 162(2), 163, 164, 165, Sch.3 paras.26, 27	Amends CAA 1990 s.62(1), inserts CAA 1990 s.62A, s.62B.

<b>Finance Act 1990 (c. 29) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
87	Capital allowances: vehicles provided by employees	
(1)	15(4)	Amends CAA 1990 s.27(1).
(2)	80	Inserts CAA 1990 s.27(2A) to (2E).
(3), (4)	Sch.3 para.54	Commencement.
103	Capital allowances: assimilation to claims by individuals	
(1)	—	Introduces Schedule 17.
(2)	—	Commencement.
Sch.9	Insurance companies: transfers of long term business	
para.5	560(4)	Inserts CAA 1990 s.152A.
Sch.13	Capital allowances: miscellaneous amendments	
para.1(1)	271(1)(b)	Amends CAA 1990 s.1(2).
para.1(2)	271(1)(b)	Amends CAA 1990 s.7(1).
para.1(3)	—	Commencement.
para.2(1)	—	Amends CAA 1990 s.8(5)(b) (not rewritten).
para.2(2)	—	Commencement.
para.3(1)	268(5) to (7)	Inserts CAA 1990 s.78(2A).
para 3(2)	Sch.3 para.53	Commencement.
para.4(1)	—	Repeals CAA 1990 s.149(2).
para.4(2)	—	Commencement.
para.5(1)	537(2), 538(2)	Amends CAA 1990 s.154(2).
para.5(2)	Sch.3 para.109	Commencement.
para.6(1)	—	Repeals in part CAA 1990 s.161(10).
para.6(2)	—	Commencement.
para.7(1)	—	Repeals words in ICTA s.832(1).
para.7(2)	—	Commencement.
Sch.17	Capital allowances: assimilation of claims by companies to claims by individuals	
para.1	—	Introductory words.

**Finance Act 1990 (c. 29)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2	—	Repeals words in CAA 1990 s.1(5).
para.3(1)	—	Introductory words.
para.3(2)	52(7)	Substitutes CAA 1990 s.22(7).
para.3(3)	—	Repeals in part CAA 1990 s.22(8).
para.3(4)	—	Repeals CAA 1990 s.22(9).
para.4(1)	—	Introductory words.
para.4(2)	—	Repeals in part CAA 1990 s.23(1).
para.4(3)	—	Repeals in part CAA 1990 s.23(2).
para.5(1)	—	Introductory words.
para.5(2)	—	Repeals in part CAA 1990 s.24(3).
para.5(3)	—	Repeals CAA 1990 s.24(4).
para.6(1)	—	Introductory words.
para.6(2)	—	Repeals in part CAA 1990 s.25(1).
para.6(3)	—	Repeals CAA 1990 s.25(2).
para.6(4)	—	Repeals in part CAA 1990 s.25(3).
para.6(5)	—	Repeals in part CAA 1990 s.25(4).
para.7	—	Repeals in part CAA 1990 s.30(1).
para.8	130(7)	Substitutes CAA 1990 s.31(6).
para.9	—	Repeals in part CAA 1990 s.41(3).
para.10	—	Repeals in part CAA 1990 s.46(6).
para.11	—	Repeals in part CAA 1990 s.47(6)(a).
para.12	—	Repeals in part CAA 1990 s.48(1).

**Finance Act 1990 (c. 29) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.13	—	Repeals in part CAA 1990 s.49(2).
para.14	—	Repeals in part CAA 1990 s.79(6).
para.15	—	Repeals in part CAA 1990 s.80(6).

**Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2	Disability living allowance and attendance allowance: amendments	
paras.20, 21	82(4)	Amends CAA 1990 s.22(6)(a), s.34(6)(a).

**Finance Act 1991 (c. 31)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
59	Interaction with VAT capital goods scheme	
(1)	—	Introduces Schedule 14.
(2)	—	Commencement.
60	Toll roads	
(1)	—	Introductory.
(2)	—	Introductory.
(3)	—	Inserts CAA 1990 s.3(5); unnecessary.
(4)	274, Table B, item 6	Amends CAA 1990 s.18(1).
(5)	342	Inserts CAA 1990 s.20(5), (6).
(6)	341(1), (2)	Inserts CAA 1990 s.21(5A), (5B).
(7)	—	Introductory.
(8)	—	Inserts CAA 1990 s.140(11); spent following substitution of s.140 by FA 1994 s.211(1).



**Finance Act 1991 (c. 31)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)	—	Inserts CAA 1990 s.144(4).
(10)	—	Commencement.
61	Hiring motor cars	
(1)	—	Introductory.
(2)	—	Amends CAA 1990 s.35(2).
(3)	Sch.2 para.52 [ICTA s.578B(2)]	Inserts CAA 1990 s.35(3), (4).
(4)	—	Commencement.
Sch.14	Capital allowances: VAT capital goods scheme	
para.1	346(1) to (3), (5), Sch.3 paras.75, 76	Inserts CAA 1990 s.1(1A).
para.2(1)	—	Amends CAA 1990 s.2(1) (not rewritten).
para.2(2)	—	Inserts CAA 1990 s.2(3A) (not rewritten).
para.3(1)	311, 347, 349	Inserts CAA 1990 s.3(2A) to (2C).
para.3(2)	311(2), (3)	Amends CAA 1990 s.3(3).
para.4(1)	350(1)	Amends CAA 1990 s.4(1).
para.4(2)	314(5)	Amends CAA 1990 s.4(2).
para.4(3)	350(2) to (4)	Inserts CAA 1990 s.4(2A).
para.4(4)	350(5)	Amends CAA 1990 s.4(9).
para.4(5)	324	Amends CAA 1990 s.4(10).
para.5(1)	333, 348	Substitutes CAA 1990 s.8(2).
para.5(2)	351	Inserts CAA 1990 s.8(12A).
para.5(3)	—	Amends CAA 1990 s.8(13); superseded by amendment made FA 1994 s.120(6).
para.6(1)	236	Inserts CAA 1990 s.22(1A), (1B).
para.6(2)	—	Inserts CAA 1990 s.22(3A); spent.
para.7(1)	235	Inserts CAA 1990 s.24(1A).
para.7(2)	58(6), 70(3), (4), 132(2), 220(2), 238	Amends CAA 1990 s.24(6), inserts CAA 1990 s.24(7), (8).

**Finance Act 1991 (c. 31)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(1)	238(2), (3)	Amends CAA 1990 s.26(1).
para.8(2)	239(2) to (4)	Amends CAA 1990 s.26(2), inserts CAA 1990 s.26(2A).
para.8(3)	239(5), (6)	Inserts CAA 1990 s.26(4).
para.9(1)	240	Inserts CAA 1990 s.37(4A).
para.9(2)	—	Amends CAA 1990 s.37(5).
para.10	—	Repealed FA 1997 Sch.18 Pt.IV(12).
para.11(1)	241, 242(1) to (4)	Amends CAA 1990 s.75(1).
para.11(2)	241, 242(1) to (4)	Amends CAA 1990 s.75(2).
para.11(3)	241, 242(1) to (4)	Amends CAA 1990 s.75(3).
para.11(4)	242(5), (6), 243(7)	Inserts CAA 1990 s.76(2A), (2B).
para.11(5)	242(5), (6), 243(7)	Amends CAA 1990 s.76(4).
para.12(1)	447(1), (2)	Inserts CAA 1990 s.137(1A).
para.12(2)	438(6)	Amends CAA 1990 s.137(3).
para.13(1)	449	Inserts CAA 1990 s.138(2A).
para.13(2)	441(1), 442(1) to (3), 448, 449(1), 450	Inserts CAA 1990 s.138(3A).
para.13(3)	—	Inserts CAA 1990 s.138(8) (not rewritten).
para.14	5(7), 235(2)(b), 236(2)(b), 238(2), (3), 239(2), 240(2), 346(5), 347(2), (3), 348, 349(2), 350(3), 351, 447(3), 448(4), (5), 547 to 551, Sch.3 para.46(2)	Amends CAA 1990 s.159(2), inserts CAA 1990 s.159A.
Sch.15	Relief for company trading losses	
para.28	355(6)	Amends CAA 1990 s.17(2).

**Water Consolidation (Consequential Provisions) Act 1991 (c. 60)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.1 Consequential amendments para.53	274, Table B, item 4	

**Social Security (Consequential Provisions) Act 1992 (c. 6)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2 Consequential amendments para.109	82(4)	Amends CAA 1990 s.22(6)(a), s.34(6)(a).

**Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2 Consequential amendments para.38	82(4)	Amends CAA 1990 s.22(6)(a), s.34(6)(a).

**Taxation of Chargeable Gains Act 1992 (c. 12)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.10 Consequential amendments para.21(1)	552(2) to (4), 553, 554, 556	Inserts CAA 1990 s.118A.
para.21(2)	443(5)	Inserts CAA 1990 s.138(7A).

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**Finance (No. 2) Act 1992 (c. 48)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
43	Interpretation of sections 41 and 42	
(1) (part)	—	Unnecessary.
67	Transfer of a UK trade	
	266(8), 560(3), 561(1) to (3), (5), 564(4), 567(5), 573(4)	Inserts CAA 1990 s.152B.
68	Computer software	
(1)	71	Inserts CAA 1990 s.67A.
(2)	—	Amends CAA 1990 s.24(6).
(3)	72(1), (2)	Inserts CAA 1990 s.24(6A).
(4)	58(6), 70(3), (4), 132(2), 220(2)	Amends CAA 1990 s.24(8).
(5)	72, Table, (4), (5), 575(1), 577(1) ("market value")	Amends CAA 1990 s.26(1).
(6)	73	Inserts CAA 1990 s.26(2AA).
(7)	—	Amends CAA 1990 s.37(5).
(8) to (10)	Sch.3 para.18	Commencement.
69	Films etc.	
(1)	—	Introductory.
(2)	Sch.2 para.82 [F(No.2)A 1992 s.40C(1)]	Inserts CAA 1990 s.68(6A), (6B).
(3)	Sch.2 para.82 [F(No.2)A 1992 s.40D(1)]	Amends CAA 1990 s.68(9).
(4)	Sch.2 para.82 [F(No.2)A 1992 s.40D(3), (4), (6), (7)]	Inserts CAA 1990 s.68(9A) to (9C).
(5)	Sch.3 para.117	Commencement.
70	Enterprise zones	
	—	Introduces Sch.13.
71	Expensive motor cars	
(1)	—	Introductory.
(2)	74(2)	Amends CAA 1990 s.34(1).

**Finance (No. 2) Act 1992 (c. 48)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	—	Amends CAA 1990 s.34(3); spent following amendment of s.34(3) FA 1994 s.213(5).
(4)	74(2), 76(3), (4)	Amends CAA 1990 s.35(1).
(5)	Sch.2 para.52 [ICTA 578A(2), (3)]	Amends CAA 1990 s.35(2).
(6), (7)	Sch.3 para.19	Commencement.
(8)	Sch.3 para.113(1)	
Sch.13	Capital allowances: enterprise zones	
para.1	—	Introductory words.
para.2	271(3), 293 to 296, 298(1), 300, 302, 307(3)	Inserts CAA 1990 s.10A.
para.3	—	Repeals in part CAA 1990 s.1(10).
para.4	—	Repeals CAA 1990 s.6(5).
para.5	—	Amends CAA 1990 s.10(1).
para.6	—	Inserts CAA 1990 s.10(1A).
para.7	—	Inserts CAA 1990 s.10(3A).
para.8	271(3), 298(1), 301, 303, 304	Inserts CAA 1990 s.10B.
para.9	297(3)	Amends CAA 1990 s.10(4).
para.10	298(1)	Inserts CAA 1990 s.17A.
para.11	298(1)	Inserts CAA 1990 s.1(11).
para.12	298(1)	Inserts CAA 1990 s.6(4A).
para.13	322(2)	Amends CAA 1990 s.4(9) (“the capital expenditure”).
para.14	Sch.3 para.61	Commencement.
para.15	Sch.3 para.62	Commencement.
paras.16, 17	—	Commencement.

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**Finance Act 1993 (c. 34)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
113	Initial allowances: industrial buildings and structures	
(1)	Sch.3 paras.75 to 77	Inserts CAA 1990 s.2A.
(2)	322(2)	Amends CAA 1990 s.4(9) (“the capital expenditure”).
(3)	—	Amends CAA 1990 s.10(3A).
(4)	Sch.3 para.77	Inserts CAA 1990 s.10C.
(5)	298(1)	Amends CAA 1990 s.17A.
(6)	282	Amends CAA 1990 s.18(14).
(7)	—	Commencement.
114	Initial allowances: agricultural buildings etc.	
(1)	—	Introduces Schedule 12.
(2)	—	Commencement.
115	First year allowances: machinery and plant	
(1)	Sch.3 para.46(3)	Amends CAA 1990 s.22(1).
(2)	Sch.3 paras.46(1), 47(1), (2)	Inserts CAA 1990 s.22(3B).
(3)	575(1), Sch.3 para.47(4), (5)	Amends CAA 1990 s.22(4), inserts s.22(6A).
(4)	—	Introduces Schedule 13.
(5)	—	Commencement.
116	Leasing	
(1)	87(1)(c), 132(1)(b)	Amends CAA 1990 s.40(4).
(2)	105(2), (3)	Amends CAA 1990 s.42(1).
(3)	105(3), (4)	Inserts CAA 1990 s.50(3A).
(4)	Sch.3 para.21	Commencement.
117	Transactions between connected persons etc.	
(1)	—	Introductory.
(2)	569(3)	Amends CAA 1990 s.158(2).
(3)	569(3), (4)	Amends CAA 1990 s.158(2).
(4)	570(2), (3)	Amends CAA 1990 s.158(3).

**Finance Act 1993 (c. 34)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	Sch.3 para.112	Commencement.
Sch.12	Initial allowances and agricultural buildings	
para.1	—	Introductory.
para.2(1)	—	Amends CAA 1990 s.124(1).
para.2(2)	—	Amends CAA 1990 s.124(2).
para.3	—	Inserts CAA 1990 s.124A, s.124B.
para.4(1)	375(1)	Amends CAA 1990 s.126(1).
para.4(2)	375(3), (4), 376(6)	Substitutes CAA 1990 s.126(2).
para.4(3)	—	Amends CAA 1990 s.126(6).
para.5(1)	370(1) to (3)	Inserts CAA 1990 s.127(3A), (3B).
para.5(2)	—	Amends CAA 1990 s.127(4).
para.6	—	Inserts CAA 1990 s.127A.
para.7(1)	—	Amends CAA 1990 s.128(1).
para.7(2)	386	Amends CAA 1990 s.128(2).
para.7(3)	—	Amends CAA 1990 s.128(3).
para.7(4)	387	Amends CAA 1990 s.128(6).
para.8	—	Amends CAA 1990 s.129(1).
para.9	—	Amends CAA 1990 s.131(2) (not rewritten).
para.10	378(1)	Amends CAA 1990 s.146(3).
Sch.13	First-year allowances for machinery and plant	
para.1	—	Introductory.
para.2	—	Amends CAA 1990 s.23(6).
para.3	—	Amends CAA 1990 s.30(2).
para.4	—	Amends CAA 1990 s.38(m).
para.5(1)	—	Amends CAA 1990 s.39(2)(a); amendment overtaken by F(No.2)A 1992 s.62(7) (which was repealed by FA 1998).
para.5(2)	Sch.3 para.23	Amends CAA 1990 s.39(8).
para.6	114(1), (3)	Inserts CAA 1990 s.42(9).

**Finance Act 1993 (c. 34)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.7(1)	—	Amends CAA 1990 s.43(1).
para.7(2)	Sch.3 para.47(7), (8)	Inserts CAA 1990 s.43(4).
para.8	117(2), Sch.3 para.22	Inserts CAA 1990 s.44(5).
para.9	111(1), (4), 112(1), (2), 113(1)	Inserts CAA 1990 s.46(8).
para.10	118(3), (4), 119(1)	Inserts CAA 1990 s.48(7).
para.11(1)	—	Amends CAA 1990 s.50(3); unnecessary.
para.11(2)	126(3)	Inserts CAA 1990 s.50(4A).
para.12(1)	13(2), (3), (7), 14(2), (3), (5), 46(2) (General exclusion 8)	Inserts CAA 1990 s.81(1A).
para.12(2)	—	Inserts CAA 1990 s.81(2A); s.81(2A) not rewritten.
para.12(3)	—	Commencement.
para.13(1)	7(1)	Amends CAA 1990 s.147(1).
para.13(2)	7(1)	Amends CAA 1990 s.147(2).

**Finance Act 1994 (c. 9)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
117	Expenditure on machinery or plant	
(1)	21, 22(1) to (3), 23(1) to (4), 24	Inserts CAA 1990 s.83(7), Sch.AA1.
(2)	Sch.3 para.13	Commencement.
118	Expenditure on machinery or plant: notification	
(6)(a)	58(4)	Amended FA 2000 s.73(1)(b).
120	Balancing charge on realisation of capital value	
(1)	—	Introductory.
(2)	328(1) to (4)	Amends CAA 1990 s.4(1), inserts CAA 1990 s.4(9A).
(3)	328(5) to (7), 329, 330, 331, 360(2)	Inserts CAA 1990 s.4A.



**Finance Act 1994 (c. 9)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	328(4)	Inserts CAA 1990 s.5(2A).
(5)	—	Amends CAA 1990 s.6(4).
(6)	338, 339(2)	Inserts CAA 1990 s.8(12B), amends CAA 1990 s.8(13).
(7)	327, Sch.3 para.71	Commencement.
(8)	327, Sch.3 para.71	Commencement.
121	Used buildings etc. in enterprise zones	
(1)	Sch.3 para.63	
(2)	—	
211	Income tax allowances and charges in taxing a trade etc.	
(1)	2(1), 3(2), (3), 247, 251, 262, 352(1), 391, 392, 432, 450, 463, 478, 489, 529, Sch.3 para.101(2)	Substitutes CAA 1990 s.140.
(2)	—	Commencement.
212	Chargeable periods for income tax purposes	
(1)	6(2) to (6)	Substitutes CAA 1990 s.160.
(2)	6(1)	Substitutes CAA 1990 s.161(2), definition of “chargeable period”.
213	Other amendments of Capital Allowances Act 1990	
(1)	—	Repeals references to basis periods in CAA 1990.
(2)	310(2)	Amends CAA 1990 s.3(2).
(3)	339(3)	Amends CAA 1990 s.8(5), (13).
(4)	56(3), (4), 102(4), 109(4)	Amends CAA 1990 s.24(2).
(5)	75(1), (2), 76(1), (2), (5)	Amends CAA 1990 s.34(3).
(6)	76(5)	Amends CAA 1990 s.35(1).
(7)		Amends CAA 1990 s.85(2).
(8)	418(2), (3)	Substitutes CAA 1990 s.98(6).
(9)	—	Repeals in part CAA 1990 s.134(1).
(10)	441(2), 447(3)	Substitutes CAA 1990 s.137(5), repeals CAA 1990 s.137(6), (7).

**Finance Act 1994 (c. 9) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(11)	247, 352(1), 391, 432, 450, 463, 478, 489	Amends CAA 1990 s.161(5).
214	Amendments of other enactments	
(4)	472(2), (3)	Amends ICTA s.520(4)(a).
(5)	—	Repeals “or its basis period” ICTA s.521, s.528, s.530.
(6)	458(2), (3)	Amends ICTA s.530(2)(a).

**Value Added Tax Act 1994 (c. 23)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.14	Consequential amendments	
para.11	—	Amends CAA 1990 s.159A(6), (7); specific references to sections 4 and 24 of VATA not reproduced.

**Finance Act 1995 (c. 4)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
94	Deferment of balancing charges in respect of ships	
	135(1), (2), 136 to 139, 144	Inserts CAA 1990 s.33A, s.33B.
95	Reimposition of deferred charge	
	143	Inserts CAA 1990 s.33C.
96	Ships in respect of which charge may be deferred	
	141, 146 to 149, 151 to 155	Inserts CAA 1990 s.33D, s.33E.
97	Procedural provisions relating to deferred charges	
(1)	135(3), (4), (5), 142(1) to (5), 145, 155, 157, 577(1) (“the normal time limit for amending a tax return”)	Inserts CAA 1990 s.33F.
(2)	Sch.2 para.1	Amends TMA 1970 s.42(7).

<b>Finance Act 1995 (c. 4) (continued)</b>			
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>	
	(3)	Sch.2 para.4(2)	Amends TMA 1970 s.98.
98	(1) to (8)	—	Commencement.
99	Highway concessions		
	(1)	—	Introductory words.
	(2)	—	Amends CAA 1990 s.3(5); unnecessary.
	(3)	343(1)	Amends CAA 1990 s.4(1).
	(4)	342(3), 343(1), 344, 575(1)	Inserts CAA 1990 s.4(2AA), (2AB).
	(5)	274, Table B, item 6	Amends CAA 1990 s.18(1)(da).
	(6)	342	Amends CAA 1990 s.20(5), (6).
	(7)	274, Table B, item 6, 341(4)	Inserts CAA 1990 s.21(5AA).
	(8)	341(1), (2)	Amends CAA 1990 s.21(5A), (5B).
	(9)	343(2)	Amends CAA 1990 s.156.
	(10)	Sch.3 para.74	Commencement.
100	Arrangements affecting the value of a relevant interest		
	(1)	357	Inserts CAA 1990 s.10D.
	(2)	564(3)	Inserts CAA 1990 s.151(1A).
	(3)	Sch.3 para.78	Commencement.
101	Import warehouses etc.		
		274, Table A, item 3(d)	Amends CAA 1990 s.18(1)(f)(iv).
Sch.8	Life assurance business		
	para.23(1)	19(5), 255, 256, 257, 261, 544, 545	Inserts ICTA s.434D, s.434E.
	para.24	15(1)(g), 18, 253(1) to (6)	Substitutes CAA 1990 s.28.
Sch.9	Transfer of life insurance business		
	para.3	560(1), (2), (5), (6)	Substitutes CAA 1990 s.152A(1), inserts CAA 1990 s.152A(1A), (1B).

<b>Finance Act 1996 (c. 8)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
135	Time limits for claims etc.	
(3)	—	Commencement of capital allowance amendments in Sch.21.
(4)	—	Amends CAA 1990 s.25(3), s.30(1), s.31(3), s.33(1), (4), s.37(2), s.53(2), s.68(5), s.68(9A), s.129(2), s.141(3) (but s.141(3) repealed FA 1997 Sch.18 Pt.VI(11), rest spent).
(5)	—	Amends FA 1994 s.118(3); superseded by repeal of s.118(3) by FA 2000 s.73(1).
179	Roll-over relief in respect of ships	
	—	Introduces Schedule 35.
180	Scientific research expenditure: oil licences	
(1)	408(1), (2), 443(2), (5), 552, 555, 556(3), Sch.3 para.91	Inserts CAA 1990 s.138A, s.138B.
(2)	564(1)	Amends CAA 1990 s.151(1).
(3)	408	Re-numbers provisions of CAA 1990 s.118 as ss(1), inserts ss(2).
(4)	Sch.3 para.86	Commencement of s.180(3).
(5)	—	Retrospective provision.
Sch.20	Self-assessment: directions exercisable by the Board etc.	
para.44	17(4)	Amends CAA 1990 s.29(3).
Sch.21	Self-assessment: time limits	
para.26(1)	—	Introductory.
para.26(2)	—	Amends CAA 1990 s.25(3).
para.26(3)	—	Inserts CAA 1990 s.25(3A).
para.27(1)	—	Introductory.
para.27(2)	130(4)	Amends CAA 1990 s.30(1).
para.27(3)	130(4), (5), 577(1) (“the normal time limit for amending a tax return”)	Inserts CAA 1990 s.30(1A).

**Finance Act 1996 (c. 8)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.28	130(2) to (5), 577(1) ("the normal time limit for amending a tax return")	Substitutes CAA 1990 s.31(3), inserts CAA 1990 s.31(3A).
para.29(1)	—	Introductory.
para.29(2)	129(1)	Substitutes CAA 1990 s.33(1).
para.29(3)	129(1)	Substitutes CAA 1990 s.33(4).
para.29(4)	129(2), (3), 577(1) ("the normal time limit for amending a tax return")	Inserts CAA 1990 s.33(5A).
para.30(1)	—	Introductory.
para.30(2)	85(2), (3)	Amends CAA 1990 s.37(2).
para.30(3)	85(2), (3)	Inserts CAA 1990 s.37(2A).
para.31(1)	—	Introductory.
para.31(2)	177(5)	Amends CAA 1990 s.53(2).
para.31(3)	177(5), (6), 577(1) ("the normal time limit for amending a tax return")	Inserts CAA 1990 s.53(2A).
para.32(1)	—	Introductory.
para.32(2)	Sch.2 para.82 [F(No.2)A 1992 s.40B(5)]	Amends CAA 1990 s.68(5).
para.32(3)	Sch.2 para.82 [F(No.2)A 1992 s.40B(6)]	Inserts CAA 1990 s.68(5A).
para.32(4)	Sch.2 para.82 [F(No.2)A 1992 s.40D(4)]	Amends CAA 1990 s.68(9A).
para.32(5)	Sch.2 para.82 [F(No.2)A 1992 s.40D(4)]	Inserts CAA 1990 s.68(9AA).
para.32(6)	Sch.2 para.82 [F(No.2)A 1992 s.40D(6)]	Amends CAA 1990 s.68(9B).
para.33	382(6), (7), 577(1) ("the normal time limit for amending a tax return")	Amends CAA 1990 s.129(2).
para.34	—	Repealed FA 1997 Sch.18 Pt.VI(11).
Sch.35	Roll-over relief in respect of ships	
para.1	—	Introductory
para.2(1)	138(1)	Amends CAA 1990 s.33A(3).

**Finance Act 1996 (c. 8) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(2)	144	Amends CAA 1990 s.33A(4).
para.2(3)	140	Substitutes CAA 1990 s.33A(5), inserts CAA 1990 s.33A(5A).
para.2(4)	140(4), 150(1), 158	Inserts CAA 1990 s.33A(8).
para.3(1)	143(1)	Amends CAA 1990 s.33C(1).
para.3(2)	—	Amends and repeals in part CAA 1990 s.33C(2).
para.4(1)	146(3)	Amends CAA 1990 s.33D(1).
para.4(2)	149(2)	Amends CAA 1990 s.33D(2).
para.4(3)	150, 158	Inserts CAA 1990 s.33D(2A), (2B).
para.4(4)	147(1)	Amends CAA 1990 s.33D(4).
para.4(5)	141(1)	Amends CAA 1990 s.33D(6).
para.4(6)	155	Amends CAA 1990 s.33D(7).
para.4(7)	156	Substitutes CAA 1990 s.33D(8).
para.5	154(1) to (3)	Inserts CAA 1990 s.33E(9).
para.6(1)	142(2)	Amends CAA 1990 s.33F(4).
para.6(2)	142(6)	Inserts CAA 1990 s.33F(4A).
para.7(1) to (3)	—	Commencement.
Sch.39	Enactment of certain extra-statutory tax concessions	
para.1(1)	—	Introductory.
para.1(3)	Sch.2 para.52 [ICTA s.578A(5)]	Inserts CAA 1990 s.35(2A).
para.1(4)	Sch.3 para.113(2)	Commencement.

**Planning (Consequential Amendments) (Scotland) Act 1997 (c. 11)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2	Consequential amendments	
para.45	436(2)(b)	Amends CAA 1990 s.121(1) (“the relevant planning enactment”).

<b>Finance Act 1997 (c. 16)</b>			
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>	
66	Expenditure on production wells etc.		
	(2)	407(4)	Inserts CAA 1990 s.115(2A).
	(5)	Sch.3 para.85	Commencement of s.66(2).
84	Writing-down allowances on long-life assets		
		—	Introduces Schedule 14.
86	Capital allowances on fixtures		
		—	Introduces Schedule 16.
Sch.14	Capital allowances on long-life assets		
	para.1	—	Introductory.
	para.2	3(3), 65(1), 90 to 104, 577(4), Sch.3 para.20	Inserts CAA 1990 s.38A to 38H.
	para.3	84, Table, item 4	Amends CAA 1990 s.37(1).
	para.4	107(2)	Substitutes CAA 1990 s.41(6).
	para.5	109(2)(b)	Amends CAA 1990 s.42(2).
	para.6	116(5)	Amends CAA 1990 s.43(3).
	para.7	—	Amends CAA 1990 s.46(7).
	para.8	126(1)	Amends CAA 1990 s.50(3), definition of "normal writing- down allowance".
	para.9	266(7)	Amends CAA 1990 s.77(8).
	para.10	—	Commencement.
Sch.15	Capital allowances: Schedule A cases etc.		
	para.3	15(1)(b), (d), (3), 16, 33(8), 35(1) to (3), 248, 250	Inserts CAA 1990 s.28A.
	para.4	15(1)(c), 16, 17(1), 33(8), 249(1)	Substitutes CAA 1990 s.29(1), inserts CAA 1990 s.29(1A).
	para.5(3)	28(2)	Inserts CAA 1990 s.67(4A).
	para.7	4(2)(a), (3)(a)	Inserts CAA 1990 s.159(1A).
	para.8	19(5)	Amends ICTA s.434E(2).
	para.9(2)	Sch.3 para.9	Commencement of para.7.

**Finance Act 1997 (c. 16)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.16	Capital allowances on fixtures	
para.1	—	Introductory.
para.2(1)	3(3)	Amends CAA 1990 s.51(2).
para.2(2)	202(2)	Amends CAA 1990 s.51(5).
para.2(3)	202(3)	Inserts CAA 1990 s.51(5A).
para.2(4)	203(1) to (3)	Inserts CAA 1990 s.51(6A).
para.2(5)	—	Repeals in part CAA 1990 s.51(8).
para.2(6) to (8)	—	Commencement.
para.3(1) to (4)	178	Amends CAA 1990 s.53(1).
para.3(5)	177(1) to (3), 179	Inserts CAA 1990 s.53(1A), (1B), (1C).
para.3(6), (7)	Sch.3 paras.30 to 32	Commencement.
para.4(1)	172(4), 181(2), (3), 182(2), (3), 184(2), (3), 185, 186, 187, 575(1), Sch.3 paras.38 to 40	Inserts CAA 1990 s.56A to 56D.
para.4(2)	—	Amends and repeals in part CAA 1990 s.54(1).
para.4(3)	—	Amends and repeals in part CAA 1990 s.56.
para.4(4) to (6)	Sch.3 paras.34, 35, 37	Commencement.
para.5(1)	196(6)	Amends CAA 1990 s.59(1).
para.5(2)	197, 577(4)	Inserts CAA 1990 s.59A.
para.5(3)	—	
para.6(1)	198, 199, 200(2) to (4), 201(1) to (4), (6), 204(4) to (6)	Inserts CAA 1990 s.59B, 59C.
para.6(2)	—	
para.7(1)	9, 10(2), 202(3)	Inserts CAA 1990 s.147(2A) to (2D).
para.7(2)	3(3)	Amends CAA 1990 s.147(3).



**Finance Act 1997 (c. 16)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.7(3)	Sch.3 para.10	Commencement of para.7 amendments.
para.8	—	Construction of enactments.
para.9		Amends TMA 1970 s.98.

**Finance (No. 2) Act 1997 (c. 58)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
42	Temporary first-year allowances	
(1)	Sch.3 para.46(3)	Amends CAA 1990 s.22(1).
(2)	Sch.3 para.46(3)	Inserts CAA 1990 s.22(1AA).
(3)	Sch.3 paras.46(1), 48(1), (2), (4)	Inserts CAA 1990 s.22(3C).
(4)	—	Amends CAA 1990 s.22(4).
(5)	46(1), (2), Sch.3 para.48(3)	Inserts CAA 1990 s.22(6B), (6C).
(6)	—	Repealed FA 1998 Sch.27 Pt.III(18).
(7)	—	Repealed FA 1998 Sch.27 Pt.III(18).
(8)	—	Inserts CAA 1990 s.43(5); unnecessary.
(9)	—	Commencement.
43	Expenditure of a small company or small business	
(1)	47(1), (2), (4) to (6), 48(1) to (3), (5), (6), (8), (9), 49(2), (4), (5) to (7)	Inserts CAA 1990 s.22A.
(2)	—	Commencement (chargeable periods ending on or after 2nd July 1997; unnecessary).
44	Writing-down allowances for finance lessors	
(1)	—	Introductory.
(2)	220(1), (2)	Inserts CAA 1990 s.25(5A) to (5C).

**Finance (No. 2) Act 1997 (c. 58) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	229(4) to (7)	Amends CAA 1990 s.25(6).
(4)	231	Amends CAA 1990 s.25(8).
(5)	Sch.3 para.44	Commencement.
45	Hire-purchase by finance lessors	
(1)	229(3)	Inserts CAA 1990 s.60(2A).
(2)	Sch.3 para.44	Commencement.
46	Sale and leaseback etc. using finance leases	
(1)	217(3), 218(4)	Amends CAA 1990 s.75(1), (2), (3), inserts CAA 1990 s.76(7).
(2)	221 to 226, 232, 241, 243(1) to (6), 244	Inserts CAA 1990 s.76A.
(3)	Sch.3 paras.45, 51	Commencement.
47	Meaning of "finance lease"	
(1)	219	Inserts CAA 1990 s.82A.
(2)	—	Commencement.

**Petroleum Act 1998 (c. 17)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.4	Consequential amendments	
para.27(1)	—	Introductory.
para.27(2)	163(5)	Amends CAA 1990 s.62A(3)(a).
para.27(3)	552(2)	Amends CAA 1990 s.116(2).
para.27(4)	552(3), 556(3)	Amends CAA 1990 s.138A(4).

**Finance Act 1998 (c. 36)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
83	First-year allowances for investment in Northern Ireland	
(1)	40(1), (2), 41(1), 50, Sch.3 para.50	Inserts CAA 1990 s.22(3CA) to (3CC).

**Finance Act 1998 (c. 36)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	42(1), (2)	Inserts CAA 1990 s.22(6D), (6E).
(3)	41(5)	Amends CAA 1990 s.22(10).
(4)	43(1) to (6), 575(1)	Inserts CAA 1990 s.22B.
(5)	Sch.2 para.4(2)	Amends TMA 1970 s.98.
(6)	—	Commencement.
(7)	—	Limitation on commencement subject to appointed day; spent on exercise of power by S.I. 1999/2119.
84	First-year allowances for small businesses etc.	
(1)	52(3)	Amends CAA 1990 s.22(1).
(2)	44(1), (2), 50	Inserts CAA 1990 s.22(3D).
(3)	—	Commencement.
85	First-year allowances: consequential amendments etc.	
(1)	46(1), Sch.3 para.48(3)	Amends CAA 1990 s.22(4), (6B), (6C).
(2)	49(2), (8)	Amends CAA 1990 s.22A(4), (6).
(3)	49(5)	Amends CAA 1990 s.22A(8).
(4)	114(1), (3), 126(3)	Amends CAA 1990 s.23(6), s.42(9), s.50(3), (4A).
(5)	111(1), (4), 112(1), (2), 113(1), 114(1), 117(2), 118(3), 119(1), Sch.3 para.22	Amends CAA 1990 s.44(5), s.46(8), s.48(7).
(6)	—	Amends CAA 1990 s.39(2); unnecessary.
(7)	—	Amends CAA 1990 s.43(5).
(8)	—	Repeals CAA 1990 s.76(3), amends CAA 1990 s.76(4).
(9)	—	Commencement.
(10)	Sch.3 para.49	Commencement.
(11)	—	Commencement.
117	Company tax returns, assessments and related matters	
(1)(d)	—	Read with Sch.27 Pt.III (28) repeals CAA 1990 Sch.A1.

**Finance Act 1998 (c. 36)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.5	Rent and other receipts from land – minor and consequential amendments	
para.40(1)	–	Introductory.
para.40(2)	19(5), 545(1), (2)	Substitutes ICTA s.434E(1).
para.40(3)	–	Repeals ICTA s.434E(3).
para.40(4)	261	Amends ICTA s.434E(6).
para.47	352(1), 353	Substitutes CAA 1990 s.9.
para.48	–	Repeals CAA 1990 s.15(2), (2A), (3).
para.49	354(1) to (5)	Inserts CAA 1990 s.15ZA.
para.50	–	Repeals CAA 1990 s.15A.
para.51	–	Repeals in part CAA 1990 s.29(1), repeals s.29(1A).
para.52	131(7)	Amends CAA 1990 s.30(4), s.31(10).
para.53	176(1)	Amends CAA 1990 s.52(1).
para.54(1)	–	Introductory.
para.54(2)	–	Repeals in part CAA 1990 s.53(1).
para.54(3)	–	Substitutes CAA 1990 s.53(1)(bb), which is repealed FA 2000 s.75(5).
para.54(4)	–	Amends CAA 1990 s.53(1B).
para.55(1)	–	Introductory.
para.55(2)	–	Repeals CAA 1990 s.61(6).
para.55(3)	260(7)	Amends CAA 1990 s.61(7).
para.56	–	Repeals CAA 1990 s.67(2), (3), (3A).
para.57	–	Amends CAA 1990 s.73(1), repeals CAA 1990 s.73(1A), repeals in part CAA 1990 s.73(2).
para.58	529	Substitutes CAA 1990 s.92.
para.59	391, 392	Substitutes CAA 1990 s.132.
para.60	–	Repeals in part CAA 1990 s.159(1A).

**Finance Act 1998 (c. 36)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.61	4(2)(a), (3)(a), 15(1)(d), (3), 33(8), 35(1)	Substitutes CAA 1990 s.161(2A).
Sch.7	Removal of unnecessary references to gains	
para.1 (words)	—	Read with s.46(3), removes reference to gains from ICTA s.528(1).
para.4	—	Read with s.46(3), removes references to gains from CAA 1990 s.12, s.17(1), s.18(13), s.23(1)(c), s.33A(3), s.35(2), s.42(1)(b), s.43(2), s.44(2), s.45(2), (4), (5), s.65(3), s.68(7), (10), s.69(1), (2), s.70(1), s.71(1), s.80(1), s.109(1), s.115(2A), s.136, s.153(2).

**Finance Act 1999 (c. 16)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
50	Cycles and cyclist's safety equipment	
(2)	80(1), (4)	Amends CAA 1990 s.27(2B).
77	Extension of first-year allowances	
	—	Amends CAA 1990 s.22(3D).
78	First-year allowances for investment in Northern Ireland	
(1)	41(1)(c), (2)	Amends CAA 1990 s.22(3CC).
(2)	41(2) to (5)	Inserts CAA 1990 s.22(3CD), (3CE).
(3)	41(5)	Amends CAA 1990 s.22(10).
(4)	43(2), (3)	Amends CAA 1990 s.22B(2)(a), inserts CAA 1990 s.22B(2A).
(5)	51(1) to (3)	Inserts CAA 1990 s.22C.
(6)	—	Commencement.
Sch.5	Scottish Parliament and devolved assemblies: exemptions and reliefs	
para.2(3)	34(1), (2)	Substitutes CAA 1990 s.74.

**Finance Act 1999 (c. 16)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.11	Company tax returns, etc.: minor and consequential amendments	
para.4	3(4)	Amends CAA 1990 s.17(3).
para.5	135(5)	Amends CAA 1990 s.33F(1).
para.6	201(5)	Substitutes CAA 1990 s.59C(7).
para.7	—	Repeals in part CAA 1990 s.145(3).
para.8	—	Substitutes FA 1994 s.118(7); superseded following repeal s.118(7) by FA 2000 s.73(1).

**Finance Act 2000 (c. 17)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
70	First year allowances for small or medium-sized enterprises	
(1)	Sch.3 para.50	Amends CAA 1990 s.22(3D).
(2)	40(1)(b), 44(1), 47(1), (2), 48(1), (3), Sch.3 para.48(1)	Amends CAA 1990 s.22(3C)(a), (3CA), (3D)(a), s.22A.
71	First year allowances for ICT expenditure by small enterprises	
(1)	45(1) to (3), 50, Sch.3 para.14	Inserts CAA 1990 s.22(3E) to (3H).
(2)	46(1), 114(1), (3), 126(3)	Amends CAA 1990 s.22(4), (6B), (6C), s.23(6), s.42(9), s.50(3), (4A).
(3)	111(1), (4), 112(1), (2), 113(1), 117(2), 118(3), 119(1)	Amends CAA 1990 s.43(5), s.44(5), s.46(8), s.48(7).
(4)	—	Amends CAA 1990 s.39(2)(a); unnecessary.
72	Expenditure of a small enterprise	
	47(1), (3) to (6), 48(1), (2), (4), (5), (7) to (9), 49(3), (4) to (8)	Inserts CAA 1990 s.22AA.
75	Machinery and plant allowances for non-residents	
(1)	15(1), 105(6), 168(1), 169(1), 216(2), 221(2), 263(2), 265(5), 268(8)	Inserts CAA 1990 s.83(2A).

**Finance Act 2000 (c. 17)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	208, 577(1) ("market value")	Inserts CAA 1990 s.79A.
(3)	13(4), (5)	Inserts CAA 1990 s.81(2AA), (2AB).
(5)	—	Repeals in part CAA 1990 s.53(1), amends CAA 1990 s.53(1B)(b).
(6) (b) and (c)	Sch.3 paras.11, 42	Commencement.
76	Production animals	
(1)	38	Inserts CAA 1990 s.82(2).
77	Sale and leaseback	
(1)	3(3), 227, 228, 245	Inserts CAA 1990 s.76B.
(2)	—	Amends CAA 1990 s.75(1) to (3).
78	Meaning of "fixture"	
(1)	—	Introductory words.
(2)	172(1)	Amends CAA 1990 s.51(1)
(3)	173(1)	Amends CAA 1990 s.51(2)
(4)	173(1), (2)	Inserts CAA 1990 s.51(2A).
(5)	172(1)	Substitutes CAA 1990 s.51(8).
(6)	—	Retrospective application of amendments.
79	Leased Assets under the Affordable Warmth Programme	
(1)	177(1), (2), 180(1) to (3), 203(1) to (4)	Inserts CAA 1990 s.53(1D) to (1H).
(2)	Sch.2 para.4(2)	Amends TMA 1970 s.98.
(3)	Sch.3 para.33	Commencement of amendments.
80	Fixtures and machinery or plant on hire-purchase	
(1)	67(5)	Inserts CAA 1990 s.60(4).
(2)	69	Inserts CAA 1990 s.60A.
(3)	Sch.3 para.16	Application of amendments.

**Finance Act 2000 (c. 17)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
81	Production sharing contracts	
(1)	167 to 170, 556(3)	Inserts CAA 1990 s.64A.
(2)	171	Amends CAA 1990 s.26(1).
(3)	Sch.3 para.28	Application of amendments.
113	Tax treatment of expenditure on acquisition of films	
(1)	Sch.2 para.82 [F(No.2)A 1992 s.40A(1)]	Substitutes CAA 1990 s.68(1).
(2)	Sch.2 para.82 [F(No.2)A 1992 s.40A(5)]	Substitutes CAA 1990 s.68(2).
(5), (6)	Sch.3 para.116	
Sch.19	Meaning of “research and development”	
para.7	—	Introductory words.
para.8	187(1), 318(1), 319(1), 323, 324, 335(1), 438(1) to (4), 439(1), (5), 441(1), 442(1), 443(1), 445(4), 447(1), (2), 448(1), (2), 449(1), 555(4), 569(3)	Amends CAA 1990 s.4(5), (9), (10), s.8(5), s.56D(1)(a), s.118(2), s.137(1), (1A), (3), s.138(1), (3A)(a), (5)(b), s.138A(3), s.139(1)(b), (c), (d), s.158(2)(d), s.161(2).
para.9	439(1)	Amends CAA 1990 s.137(1)(b).
para.10	437(2)	Amends CAA 1990 s.139(1).
para.11	—	Amends CAA 1990 s.161(2) (“research and development allowance”); unnecessary.