



Capital Allowances Act 1990 (repealed)

1990 CHAPTER 1

PART II

MACHINERY AND PLANT

CHAPTER VIII

SUPPLEMENTARY PROVISIONS

Textual Amendments applied to the whole legislation

F1 Act repealed (1.4.2001 for corporation tax purposes and 6.4.2001 for income tax purposes) by [Capital Allowances Act 2001 \(c. 2\), Sch. 4](#) (with [Sch. 3 Pt. 1](#))

73 Manner of making allowances and charges.

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74 Allowances not available: expenses of MPs and others.

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75 Further restrictions on allowances.

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76 Extension of section 75.

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Changes to legislation: There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter VIII.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

76A Special provision for finance lease cases.

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76B Special provision for sale and leaseback cases.

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77 Successions to trades: connected persons.

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78 Succession to trades where no election made under section 77.

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79 Effect of use partly for trade etc. and partly for other purposes.

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79A Reduction in qualifying use.

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80 Effect of subsidies towards wear and tear.

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81 Effect of use after user not attracting capital allowances, or after receipt by way of gift.

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82 Capital expenditure to which this Part does not apply.

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82A Meaning of “finance lease”.

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83 Other interpretative provisions.

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Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 1990 (repealed), Chapter VIII.