



Capital Allowances Act 1990

1990 CHAPTER 1

PART VII

SCIENTIFIC RESEARCH

139 Supplemental

- (1) In this Part—
- (a) “scientific research” means any activities in the fields of natural or applied science for the extension of knowledge;
 - (b) “scientific research expenditure” means expenditure incurred on scientific research;
 - (c) references to expenditure incurred on scientific research do not include any expenditure incurred in the acquisition of rights in, or arising out of, scientific research, but, subject to that, include all expenditure incurred for the prosecution of, or the provision of facilities for the prosecution of, scientific research;
 - (d) references to scientific research related to a trade or a class of trades include—
 - (i) any scientific research which may lead to or facilitate an extension of that trade or, as the case may be, of trades of that class;
 - (ii) any scientific research of a medical nature which has a special relation to the welfare of workers employed in that trade or, as the case may be, of trades of that class; and
 - (e) “asset” includes part of an asset.
- (2) The same expenditure shall not be taken into account for any of the purposes of this Part in relation to more than one trade.
- (3) If any question arises under this Part as to whether, and if so to what extent, any activities constitute or constituted, or any asset is or was being used for, scientific research, the Board shall refer the question for decision to the Secretary of State and his decision shall be final.

Status: This is the original version (as it was originally enacted).

- (4) Any reference in this Part to the time when an asset ceases to belong to a person shall, in the case of a sale, be construed as a reference to the time of completion or the time when possession is given, whichever is the earlier.

This subsection shall have effect in any case where the sale is effected, or the contract for sale entered into, after 26th July 1989.

- (5) The cost to a person of the demolition of any property shall not, if section 138(5)(a) applies to it, be treated for the purposes of this Act as expenditure incurred in respect of any other property by which that property is replaced.