



# Capital Allowances Act 1990

## 1990 CHAPTER 1

### PART III

#### DWELLING-HOUSES LET ON ASSURED TENANCIES

#### **93 Repairs, and double allowances**

- (1) This Part shall have effect in relation to capital expenditure incurred by a person on repairs to any part of a building as if it were capital expenditure incurred by him on the construction for the first time of that part of the building.
- (2) No allowance shall be made under this Part in respect of any expenditure on a building or in respect of a dwelling-house if for the same or any other chargeable period an allowance is or can be made under any provisions of Part V in respect of that expenditure or that dwelling-house.
- (3) Subsection (2) above shall not have effect in relation to any chargeable period or its basis period ending after 26th July 1989.