- **30** Which item should be treated as capital expenditure?
  - **A** the addition of a back-up system on an existing computer at a cost of \$900
  - **B** costs incurred in repairing a car when the costs cannot be recovered from the insurance company
  - **C** rent paid on a factory, whilst the company negotiated the purchase of that same factory
  - **D** the replacement of a wooden fence with a new fence