



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 3

QUALIFYING EXPENDITURE

Expenditure on thermal insulation [^{F1}and personal security]

^{F1}**31 Safety at regulated stands at sports grounds**

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Textual Amendments

F1 S. 31 repealed (with effect in accordance with Sch. 39 para. 35 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 33\(b\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 31.