



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

CHAPTER 3

QUALIFYING EXPENDITURE

Expenditure on thermal insulation, safety measures, etc.

32 Safety at other sports grounds

- (1) This section applies to expenditure if a person carrying on a qualifying activity has incurred it in taking required safety precautions in respect of a sports ground—
 - (a) which is of a kind described in section 1(1) of the Safety of Sports Grounds Act 1975 (c. 52) but in respect of which no designation order under that section is in force at the time when he takes those precautions, and
 - (b) which he uses for the purposes of the qualifying activity,and the expenditure is not incurred in respect of a sports ground stand which is within section 31(1)(a).
- (2) A person takes required safety precautions in respect of the sports ground if he takes steps which the relevant local authority certify would have fallen within section 30(2) or (3) if—
 - (a) a designation order under section 1 of the 1975 Act had then been in force, and
 - (b) a safety certificate had then been issued or applied for under the 1975 Act.
- (3) Any provision of regulations made under section 6(1)(b) of the 1975 Act (power of local authorities to charge fees) applies, with the necessary modifications, to the issue of a certificate for the purposes of subsection (2) as it applies to the issue of a safety certificate.

Status: This is the original version (as it was originally enacted).

(4) In subsection (2)—

- (a) “the relevant local authority” means the local authority for the area in which the sports ground is situated, and
- (b) “local authority” has the same meaning as in the 1975 Act.