
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, Paragraph 34. (See end of Document for details)*

SCHEDULES

SCHEDULE 39

REPEAL OF MISCELLANEOUS RELIEFS ETC

PART 5

CAPITAL ALLOWANCES

Safety at sports grounds

- 34 (1) In consequence of the provision made by paragraph 33, CAA 2001 is amended as follows.
- (2) In section 23(2) (expenditure unaffected by sections 21 and 22), omit—
- (a) the entry relating to section 30,
 - (b) the entry relating to section 31, and
 - (c) the entry relating to section 32.
- (3) In section 27 (application of Part 2 to thermal insulation, safety measures, etc)—
- (a) in subsection (1)(a), for “any of sections 28 to 33” substitute “ section 28 or 33 ”, and
 - (b) in the heading, for “, **safety measures, etc**” substitute “ **and personal security** ”,
- and, in the italic heading before that section, for “, *safety measures, etc*” substitute “ *and personal security* ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 34.