



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 2

#### PLANT AND MACHINERY ALLOWANCES

### CHAPTER 3

#### QUALIFYING EXPENDITURE

*Expenditure on thermal insulation, safety measures, etc.*

#### **30 Safety at designated 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 which is—
  - (a) designated under section 1 of the Safety of Sports Grounds Act [1975 \(c. 52\)](#) as requiring a safety certificate, and
  - (b) used by him for the purposes of the qualifying activity.
- (2) A person takes required safety precautions in respect of the sports ground if—
  - (a) a safety certificate has been issued under the 1975 Act for the sports ground, and
  - (b) he takes steps necessary for compliance with the terms and conditions of the safety certificate.
- (3) A person also takes required safety precautions in respect of the sports ground if—
  - (a) he has been sent or given a document by or on behalf of the local authority for the area in which the sports ground is situated,
  - (b) the document specifies steps which, if taken, would—

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**Status:** *This is the original version (as it was originally enacted).*

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- (i) be taken into account by the local authority in deciding what terms and conditions to include in a safety certificate to be issued under the 1975 Act for the sports ground, or
  - (ii) lead to the amendment or replacement of a safety certificate issued or to be issued under the 1975 Act for the sports ground, and
- (c) he takes the steps specified in the document.