



Clean Air Act 1993

1993 CHAPTER 11

PART III

SMOKE CONTROL AREAS

Supplementary provisions

28 Cases where expenditure is taken to be incurred on execution of works.

- (1) References in this Part to expenses incurred in the execution of works include references to the cost of any fixed cooking or heating appliance installed by means of the execution of the works, notwithstanding that the appliance can be readily removed from the dwelling without injury to itself or the fabric of the dwelling.
- (2) For the purposes of this Part a person who enters into either—
 - (a) a conditional sale agreement for the sale to him, or
 - (b) a hire-purchase agreement for the bailment or (in Scotland) hiring to him,of a cooking or heating appliance shall be treated as having incurred on the date of the agreement expenditure of an amount equal to the price which would have been payable for the appliance if he had purchased it for cash on that date.
- (3) References in this section to a dwelling include references to any premises or part of any premises to which section 26 (grants towards certain adaptations in churches and other buildings) applies [^{F1}], and to any vessel to which section 26 or section 26A (adaptations of vessels in England) applies].

Textual Amendments

- F1** Words in s. 28(3) inserted (E.W.) (1.5.2022) by [Environment Act 2021 \(c. 30\)](#), s. 147(3), [Sch. 12 para. 21](#) (with s. 144, [Sch. 12 para. 26](#)); [S.I. 2022/48](#), reg. 4(d)

Changes to legislation:

Clean Air Act 1993, Section 28 is up to date with all changes known to be in force on or before 29 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16(4A)(4B) inserted by [S.I. 2023/908 reg. 16](#)
- s. 20(5D)-(5F) inserted by [2021 c. 30 Sch. 12 para. 10\(2\)](#)
- s. 21(4A)-(4D) inserted by [2021 c. 30 Sch. 12 para. 11\(2\)](#)