



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### [<sup>F1</sup>PART 3

#### INDUSTRIAL BUILDINGS ALLOWANCES

#### CHAPTER 2

#### INDUSTRIAL BUILDINGS

#### *Qualifying hotels and sports pavilions*

#### [<sup>F1</sup>280 Qualifying sports pavilions

A building is a qualifying sports pavilion if it is—

- (a) occupied by a person carrying on a trade, and
- (b) used as a sports pavilion for the welfare of all or any of the workers employed in that trade.]

#### **Textual Amendments**

- F1** Pt. 3 omitted (with effect in relation to chargeable periods beginning on or after 1.4.2011 for corporation tax purposes and 6.4.2011 for income tax purposes in accordance with ss. 84(1)(3)(4), 85, 86 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 84\(2\)](#) (with [Sch. 27](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 280.