



# Finance Act 2008

## 2008 CHAPTER 9

### PART 3

#### CAPITAL ALLOWANCES

##### *Plant and machinery: qualifying expenditure*

#### **72 Expenditure on required fire precautions**

- (1) In CAA 2001, omit section 29 (expenditure on required fire precautions).
- (2) In section 23(2) of that Act, omit “section 29 (fire safety);”.
- (3) In consequence of the amendment made by subsection (1)—
  - (a) in the Fire and Rescue Services Act 2004 (c. 21), omit paragraph 96 of Schedule 1, and
  - (b) in the Fire and Rescue Services (Northern Ireland) Order 2006 (S.I. 2006/1254 (N.I. 9)), omit paragraph 24 of Schedule 3 (and the entry relating to CAA 2001 in Schedule 4).
- (4) The amendments made by subsections (1) and (2) have effect—
  - (a) for corporation tax purposes, in relation to expenditure incurred on or after 1 April 2008, and
  - (b) for income tax purposes, in relation to expenditure incurred on or after 6 April 2008.

**Changes to legislation:**

Finance Act 2008, Section 72 is up to date with all changes known to be in force on or before 24 April 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:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)