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Finance Act, 2008

Section 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.