

# Capital Allowances Act 2001

## **2001 CHAPTER 2**

#### **PART 12**

SUPPLEMENTARY PROVISIONS

### CHAPTER 6

FINAL PROVISIONS

General interpretation

# [F1573ASpecial tax sites

In this Act "special tax site" means an area for the time being designated under section 113 of FA 2021.]

#### **Textual Amendments**

F1 S. 573A substituted (11.7.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 23 para. 15

## **Changes to legislation:**

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 573A.