



# Finance Act 2001

## 2001 CHAPTER 9

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### OTHER PROVISIONS

#### *Capital allowances*

#### <sup>F1</sup>67 Conversion of parts of business premises into flats

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#### **Textual Amendments**

**F1** S. 67 repealed (with effect in accordance with Sch. 39 para. 40 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 39\(a\)](#) (with Sch. 39 paras. 41, 42)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 67.