



# Capital Allowances Act 2001

## 2001 CHAPTER 2

### PART 12

#### SUPPLEMENTARY PROVISIONS

### CHAPTER 6

#### FINAL PROVISIONS

#### *General interpretation*

#### [<sup>F1</sup>573A Special tax sites

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

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#### **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.