

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 15. (See end of Document for details)

SCHEDULES

SCHEDULE 23

FREEPORTS AND INVESTMENT ZONES: CONSEQUENTIAL AMENDMENTS

CAA 2001

15 For section 573A substitute—

“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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