
Status: Point in time view as at 22/02/2024.

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

SCHEDULES

SCHEDULE 23

FREEPORTS AND INVESTMENT ZONES: CONSEQUENTIAL AMENDMENTS

FA 2003

- 2 In section 61A—
- (a) in subsection (1), for “freeport tax site” substitute “special tax site”,
 - (b) in subsection (5)(a), for “14 October 2027” substitute “the period of one year and 14 days beginning with the end of the applicable sunset date in relation to the special tax site in which the transaction land is situated”,
 - (c) in subsection (6), for the words from ““freeport tax site”” to the end substitute ““special tax site” means an area for the time being designated under section 113 of the Finance Act 2021”, and
 - (d) in the heading, for “freeport tax sites” substitute “special tax sites”.

Status:

Point in time view as at 22/02/2024.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 2.