

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 1. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 21

#### CAPITAL ALLOWANCES: MINOR AMENDMENTS

##### *Thermal insulation of industrial buildings*

- 1 In section 28(2) of the Capital Allowances Act 2001 (c. 2) (expenditure on thermal insulation of industrial buildings), after “ordinary Schedule A business” insert “ or an overseas property business ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 1.