
Changes to legislation: Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, PART 5 is up to date with all changes known to be in force on or before 16 September 2019. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 10

ALTERNATIVE PROPERTY FINANCE RELIEFS

PART 5

INTERPRETATION

Meaning of ““financial institution””

- 8 In this Schedule, ““financial institution”” means—
- (a) a financial institution within the meaning of section 564B of the Income Tax Act 2007 (c. 3) (alternative finance arrangements: meaning of ““financial institution””) other than a person referred to in subsection (1)(d) of that section (persons with permission to enter into credit agreements and contracts for hire of goods);
 - (b) a person with permission under Part 4A of the Financial Services and Markets Act 2000 (c. 8) to carry on the regulated activity specified in Article 63F(1) of the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001 (S.I. 2001/544) (entering into regulated home purchase plans as home purchase providers).

Commencement Information

I1 Sch. 10 para. 8 in force at 1.4.2018 by S.I. 2018/34, art. 3

Meaning of ““arrangements””

- 9 In this Schedule, ““arrangements”” includes any agreement, understanding, scheme, transaction or series of any of those things (whether or not legally enforceable).

Commencement Information

I2 Sch. 10 para. 9 in force at 1.4.2018 by S.I. 2018/34, art. 3

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 18 para. 1(aa) inserted by [S.I. 2019/833 reg. 3\(2\)](#)
- Sch. 18 para. 2A-2D inserted by [S.I. 2019/833 reg. 3\(4\)](#)