

*Changes to legislation:* There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, PART 5. (See end of Document for details)

## 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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