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*Status: This is the original version (as it was originally enacted).*

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## SCHEDULE 10

### ALTERNATIVE PROPERTY FINANCE RELIEFS

#### PART 1

#### INTRODUCTORY

##### *Overview*

- 1 (1) This Schedule makes provision for relief in the case of certain land transactions connected to alternative property finance arrangements.
- (2) The Schedule is arranged as follows—
  - (a) Part 2 sets out the circumstances in which certain transactions are relieved from tax;
  - (b) Part 3 sets out the circumstances where relief is not available;
  - (c) Part 4 makes provision for an interest held by a financial institution in certain circumstances to be treated as an exempt interest;
  - (d) Part 5 defines certain terms for the purposes of this Schedule.