

SCHEDULE 7
ALTERNATIVE PROPERTY FINANCE RELIEF

PART 3

ALTERNATIVE PROPERTY FINANCE: ARRANGEMENTS NOT RELIEVED

No relief where first transaction already relieved

- 16 Paragraphs 2 to 12 do not apply to arrangements in relation to which group relief, reconstruction relief or acquisition relief—
- (a) is available for the first transaction, or
 - (b) has been withdrawn from that transaction.