
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 25. (See end of Document for details)

SCHEDULE 7
ALTERNATIVE PROPERTY FINANCE RELIEF

PART 5

INTERPRETATION

Interpretation

- 25 (1) In this schedule “financial institution” has the meaning given by section 564B of the Income Tax Act 2007 (c.3).
- (2) For this purpose section 564B(1) applies as if paragraph (d) were omitted.

Commencement Information

II Sch. 7 para. 25 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 25.