
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, PART 5. (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

I1 Sch. 7 para. 25 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 26 In this schedule—
- “arrangements” includes any agreement, understanding, scheme, transaction or series of transactions (whether or not legally enforceable),
- references to a person are to be read, in relation to times after the death of the person concerned, as references to the person's personal representatives.

Commencement Information

I2 Sch. 7 para. 26 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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