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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 20. (See end of Document for details)

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SCHEDULE 7  
ALTERNATIVE PROPERTY FINANCE RELIEF

**PART 3**

ALTERNATIVE PROPERTY FINANCE: ARRANGEMENTS NOT RELIEVED

*No relief where arrangements to transfer control of financial institution*

- 20 Section 1124 of the Corporation Tax Act 2010 (c.4) applies for determining who has control of the relevant financial institution.

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**Commencement Information**

- II** Sch. 7 para. 20 in force at 1.4.2015 by [S.I. 2015/108](#), [art. 2](#)

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