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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 26. (See end of Document for details)

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SCHEDULE 7  
ALTERNATIVE PROPERTY FINANCE RELIEF

**PART 5**

INTERPRETATION

*Interpretation*

- 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.

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**Commencement Information**

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

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