



# Finance Act 2005

## 2005 CHAPTER 7

### PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 5

ALTERNATIVE FINANCE ARRANGEMENTS

*Supplementary*

#### **57 Interpretation of Chapter**

In this Chapter—

- “alternative finance arrangements” has the meaning given by section 46(1);
- “alternative finance return” has the meaning given by section 47(5);
- “financial institution” has the meaning given by section 46(2);
- “profit share return” has the meaning given by section 49(2);
- “property business” has the meaning given by section 263(6) of ITTOIA 2005.