
Changes to legislation: Finance Act 2011, Paragraph 3 is up to date with all changes known to be in force on or before 01 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 21

PREVENTION OF SDLT AVOIDANCE

Alternative property finance

- 3 (1) Omit sections 71A(8), 72(7), 72A(8) and 73(5)(a) (which contain definitions of “financial institution” for the purposes of provisions relating to alternative property finance).
- (2) After section 73B insert—

“73BA Meaning of “financial institution”

- (1) In sections 71A to 73B “financial institution” has the meaning given by section 564B of the Income Tax Act 2007.
- (2) For this purpose section 564B(1) applies as if paragraph (d) were omitted.”

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)