
STATUTORY INSTRUMENTS

2010 No. 814

**The Stamp Duty Land Tax (Alternative
Finance Investment Bonds) Regulations 2010**

Alternative finance investment bonds

2.—(1) Paragraph 11, Schedule 17A to the Finance Act 2003⁽¹⁾ (cases where assignment of lease treated as grant of lease) must be treated as if including the following provisions—

(2) After paragraph 11(2)—

“(2A) Sub-paragraph (2) shall not apply where an assignment of a lease, but for the application of that sub-paragraph, would be exempt by virtue of Schedule 61 to the Finance Act 2009”⁽²⁾.

(3) In paragraph 11(3) after paragraph (e)—

“(f) Paragraphs 6 and 8 of Part 3 of Schedule 61 to the Finance Act 2009 (alternative finance investment bond relief)”.

⁽¹⁾ Schedule 17A was inserted by paragraph 22(2) of Schedule 39 to the Finance Act 2004.

⁽²⁾ 2009 c. 10

Changes to legislation:

There are currently no known outstanding effects for the The Stamp Duty Land Tax (Alternative Finance Investment Bonds) Regulations 2010, Section 2.