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STATUTORY INSTRUMENTS

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**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<sup>(1)</sup> (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”<sup>(2)</sup>.

(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)”.

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

<sup>(2)</sup> 2009 c. 10