

SCHEDULE 8  
RELIEF FOR ALTERNATIVE FINANCE INVESTMENT BONDS

**PART 3**

GENERAL CONDITIONS FOR OPERATION OF RELIEFS ETC.

*Condition G*

- 14 (1) Condition G is that—
- (a) before the end of the period of 30 days beginning with the date on which the interest in the land ceases to be held as a bond asset, that interest is transferred by Q to P (“the second transaction”), and
  - (b) the second transaction is effected not more than 10 years after the first transaction.
- (2) The Scottish Ministers may by regulations amend sub-paragraph (1)(b) by substituting for the period mentioned there such other period as may be specified.