

Status: Point in time view as at 17/07/2012.

Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Finance Act 2009 (c. 10). (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 7

ALTERNATIVE FINANCE ARRANGEMENTS

Finance Act 2009 (c. 10)

- 227 FA 2009 is amended as follows.
- 228 In section 123 (alternative finance investment bonds) for “falling within section 48A of FA 2005 (alternative finance investment bonds)” substitute “ to which section 564G of ITA 2007 or section 151N of TCGA 1992 (investment bond arrangements) applies ”.
- 229 (1) Amend Schedule 61 (alternative finance investment bonds) as follows.
- (2) In paragraph 1(1) (interpretation) in the definition of “alternative finance investment bond” for “within section 48A of FA 2005 (alternative finance investment bond: introduction)” substitute “ to which section 564G of ITA 2007 or section 151N of TCGA 1992 (investment bond arrangements) applies ”.
- (3) For paragraph 2 (issue, transfer and redemption of rights under bond not to be treated as chargeable transaction) substitute—
- “2 Section 564S of ITA 2007 (treatment of bond-holder and bond-issuer) applies for the purposes of any enactment about stamp duty land tax as it applies for the purposes of the Income Tax Acts.”
- (4) In paragraph 4(1) for “section 48B(2) of FA 2005” substitute “ section 564S of ITA 2007 ”.

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