

## SCHEDULE 15

### RELIEF FOR CERTAIN TRANSACTIONS RELATING TO SOCIAL HOUSING

#### PART 3

##### SHARED OWNERSHIP LEASES

*Shared ownership lease: grant not linked with staircasing transactions etc.*

- 7 For the purpose of determining the amount of tax chargeable on the grant of a shared ownership lease of a dwelling, the grant is to be treated as if it is not linked to—
- (a) any acquisition of an interest in the dwelling to which paragraph 6 applies,
  - or
  - (b) a transfer of the reversion to the tenant under the terms of the lease.