

Status: Point in time view as at 01/04/2021.

Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, PART 1. (See end of Document for details)

SCHEDULE 15

RELIEF FOR CERTAIN TRANSACTIONS RELATING TO SOCIAL HOUSING

PART 1

INTRODUCTORY

Overview

- 1 (1) This Schedule makes provision about reliefs available for certain transactions relating to social housing.
- (2) This Schedule is arranged as follows—
 - (a) Part 2 makes provision about relief available for [^{F1}transactions subject to a public sector discount],
 - (b) Part 3 makes provision about the tax chargeable and relief available where a shared ownership lease or a rent to shared ownership lease transaction is entered into,
 - (c) Part 4 makes provision about the tax chargeable and relief available where a shared ownership trust is declared and where a rent to shared ownership trust scheme is entered into,
 - ^{F2}(d)
 - (e) Part 6 provides relief for certain acquisitions by registered social landlords.

Textual Amendments

- F1** Words in Sch. 15 para. 1(2)(a) substituted (26.1.2019) by [The Abolition of the Right to Buy and Associated Rights \(Wales\) Act 2018 \(Consequential Amendments and Savings Provisions\) Regulations 2019 \(S.I. 2019/110\)](#), regs. 1, 4(b)(i)(aa)
- F2** Sch. 15 para. 1(2)(d) omitted (26.1.2019) by virtue of [The Abolition of the Right to Buy and Associated Rights \(Wales\) Act 2018 \(Consequential Amendments and Savings Provisions\) Regulations 2019 \(S.I. 2019/110\)](#), regs. 1, 4(b)(i)(bb)

Commencement Information

- I1** Sch. 15 para. 1 in force at 1.4.2018 by [S.I. 2018/34](#), **art. 3**

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