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**Changes to legislation:** Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Section 1 is up to date with all changes known to be in force on or before 10 September 2019. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## 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 [<sup>F1</sup>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,
  - <sup>F2</sup>(d) .....
  - (e) Part 6 provides relief for certain acquisitions by registered social landlords.

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#### 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)
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#### Commencement Information

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

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 18 para. 1(aa) inserted by [S.I. 2019/833 reg. 3\(2\)](#)
- Sch. 18 para. 2A-2D inserted by [S.I. 2019/833 reg. 3\(4\)](#)