
Changes to legislation: Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross
Heading: Overview is up to date with all changes known to be in force on or before 11 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

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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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\(4\)](#)