



Finance Act 2013

2013 CHAPTER 29

PART 3

ANNUAL TAX ON ENVELOPED DWELLINGS

Reliefs

150 Providers of social housing [^{F1}etc]

- (1) A day in a chargeable period is relievably in relation to a single-dwelling interest if on that day—
 - (a) a profit-making registered provider of social housing (P) is entitled to the interest, and
 - (b) P's acquisition of the interest (or of any part of the interest) was funded with the assistance of public subsidy.
- (2) A day in a chargeable period is relievably in relation to a single-dwelling interest if on that day—
 - (a) a relevant housing provider (that is, a non-profit registered provider of social housing or a registered social landlord) is entitled to the interest, and
 - (b) the condition in subsection (3) is met.
- (3) The condition mentioned in subsection (2) is that—
 - (a) the relevant housing provider is controlled by its tenants,
 - (b) the person from whom the relevant housing provider acquired the interest (or any part of the interest) is a qualifying body, or
 - (c) the relevant housing provider's acquisition of the interest (or of any part of the interest) was funded with the assistance of a public subsidy.
- [^{F2}(3A) A day in a chargeable period is relievably in relation to a single-dwelling interest if on that day a qualifying housing co-operative (as defined by section 150A) is entitled to the interest.]
- (4) In this section—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Section 150. (See end of Document for details)

- (a) the reference to a relevant housing provider “controlled by its tenants” is to be read in accordance with subsection (2) of section 71 of FA 2003;
- (b) “qualifying body” has the meaning given by subsection (3) of that section;
- (c) “public subsidy” has the same meaning as in that section.

Textual Amendments

- F1** Word in s. 150 heading inserted (with effect in accordance with s. 90(3)-(6) of the amending Act) by [Finance Act 2021 \(c. 26\), s. 90\(1\)\(b\)](#)
- F2** [S. 150\(3A\)](#) inserted (with effect in accordance with s. 90(3)-(6) of the amending Act) by [Finance Act 2021 \(c. 26\), s. 90\(1\)\(a\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 150.