

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 right to buy transactions,
 - (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,
 - (d) Part 5 makes provision about relief available for a rent to mortgage transaction, and
 - (e) Part 6 provides relief for certain acquisitions by registered social landlords.