

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

SCHEDULE 15

RELIEF FOR CERTAIN TRANSACTIONS RELATING TO SOCIAL HOUSING

PART 3

SHARED OWNERSHIP LEASES

Shared ownership leases: interpretation

- 9 (1) For the purposes of paragraphs 6, 7 and 8, a “shared ownership lease” means a lease granted—
- (a) by a qualifying body^{F1}...
 - ^{F1}(b)
in relation to which the conditions in paragraph 3(2) or 5(2) are met.
- (2) Sub-paragraphs (3) and (4) apply to paragraphs 3 to 8.
- (3) A “qualifying body” means—
- (a) a local housing authority within the meaning given by section 1 of the Housing Act 1985 (c. 68);
 - (b) a housing association within the meaning given by the Housing Associations Act 1985 (c. 69);
 - (c) a housing action trust established under Part 3 of the Housing Act 1988 (c. 50).
- ^{F2}(4)
- ^{F3}(5)

Textual Amendments

- F1** Sch. 15 para. 9(1)(b) and word 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\(e\)\(i\)](#)
- F2** Sch. 15 para. 9(4) 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\(e\)\(ii\)](#)
- F3** Sch. 15 para. 9(5) 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\(e\)\(iii\)](#)

Commencement Information

- I1** Sch. 15 para. 9 in force at 1.4.2018 by [S.I. 2018/34, art. 3](#)

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