

# TAAR



<b>What is the name of the relief?</b>	<b>Where is the relief found for SDLT?</b>	<b>Where is the relief found in the LTT Bill?</b>	<b>Does the SDLT relief contain a TAAR?</b>	<b>Does the LTT TAAR cover this relief?</b>
<b>Relief for notional transactions associated with assignments of rights and relief for certain subsales</b>	Schedule 2A, Finance Act 2003	18(2), 19(2) and 19(3) of Schedule 2	Yes (paragraph 18, schedule 2A, Finance Act 2003)	Yes
<b>Sale and Leaseback relief</b>	Section 57A of Finance Act 2003	Paragraph 1 of Schedule 8	No	Yes
<b>Relief for certain alternative property finance transactions</b>	section 71A and 73 Finance Act 2003	Paragraphs 2 and 3 of Schedule 9	No	Yes
<b>Relief for certain transactions relating to alternative finance investment bonds</b>	Section 123 and Schedule 61 of the Finance Act 2009	Paragraphs 13(1) and 15(1) of Schedule 10	Yes (paragraph 22, Schedule 61 Finance Act 2009)	Yes
<b>Relief for incorporation of limited liability partnership</b>	Section 65 Finance Act 2003	Paragraph 1 of Schedule 11	No	Yes
<b>Relief for certain acquisitions of dwellings</b>	Schedule 6A Finance Act 2003	Paragraphs 2(1), 2(3), 3(1), 3(4), 4(1), 4(4), 5(1), 5(3), 6(1), 6(4), 7(1) and 7(4) of Schedule 13	No	Yes

<b>Relief for transactions entered into by persons exercising collective rights</b>	<b>Section 74 Finance Act 2003</b>	<b>Paragraph 10 of Schedule 13</b>	<b>No</b>	<b>Yes</b>
<b>Shared Ownership Leases: relief for certain reversions</b>	Section 70 and Schedule 9 of Finance Act 2003	Paragraph 4 of Schedule 14	No	Yes
<b>Shared Ownership Leases: relief for certain staircasing transactions</b>	Section 70 and Schedule 9 of Finance Act 2003	Paragraph 6(2) of Schedule 14	No	Yes
<b>Shared Ownership Trust Relief: transfer upon termination</b>	Section 70 and Schedule 9 of Finance Act 2003	Paragraph 13 of Schedule 14	No	Yes
<b>Shared Ownership Trusts: relief for certain staircasing transactions</b>	Section 70 and Schedule 9 of Finance Act 2003	Paragraph 14 of Schedule 14	No	Yes
<b>Relief relating to contingent consideration in the case of a right to buy transaction</b>	Section 70 and Schedule 9 of Finance Act 2003	Paragraph 2 of Schedule 14	No	Yes
<b>Shared Ownership Leases: election for consideration to be taken to be market value</b>	Section 70 and Schedule 9 of Finance Act 2003	Paragraph 3 of Schedule 14	No	Yes

<b>Shared Ownership Leases where staircasing allowed: election for consideration to be market value</b>	<b>Section 70 and Schedule 9 of Finance Act 2003</b>	<b>Paragraph 5 of Schedule 14</b>	<b>No</b>	<b>Yes</b>
<b>Shared Ownership Trusts: election for consideration to be market value</b>	Section 70 and Schedule 9 of Finance Act 2003	Paragraph 12 of Schedule 14	No	Yes
<b>Relief for certain acquisitions by social housing providers</b>	Section 71 of Finance Act 2003	Paragraph 19(1) of Schedule 14	No	Yes
<b>Group Relief</b>	Section 62 and Schedule 7 of Finance Act 2003	Paragraph 2(1) of Schedule 15	Yes (Paragraph 2(4A), Schedule 7 of the Finance Act 2003)	Yes
<b>Reconstruction Relief</b>	Section 62 and Schedule 7 of Finance Act 2003	Paragraph 2(1) of Schedule 16	Yes (paragraph 7(5) Schedule 7, Finance Act 2003)	Yes
<b>Charities Relief</b>	Section 68 and Schedule 8 of Finance Act 2003	Paragraphs 3(1), 5(1), 6 and 8 of Schedule 17	Yes (paragraph 1(3) Schedule 8 Finance Act 2003)	Yes
<b>Open-ended investment companies relief</b>	Section 102 Finance Act 2003 and the Stamp Duty Land Tax (Open-ended Investment Companies) Regulations 2008	Paragraphs 1(1) and 2(1) of Schedule 18	No	Yes
<b>Relief for acquisitions by public bodies and health bodies</b>	Sections 66 and 67A Finance Act 2003	Paragraphs 1(1) and 2 of Schedule 19	No	Yes

<b>Compulsory purchase relief and planning obligation relief</b>	<b>Sections 60 and 61 Finance Act 2003</b>	<b>Paragraphs 1(1) and 2(1) of Schedule 20</b>	<b>No</b>	<b>Yes</b>
<b>Relief for acquisitions involving multiple dwellings</b>	Section 58D and Schedule 6B of the Finance Act 2003	Schedule 12	No	Yes
<b>Acquisition Relief</b>	Section 62 and Schedule 7 of the Finance Act 2003	Schedule 16	Yes (Paragraph 8(5B), Schedule 7 to the Finance Act 2003)	Yes