



National Health Service and Community Care Act 1990

1990 CHAPTER 19

PART V

MISCELLANEOUS AND GENERAL

61 Health service bodies: taxation.

- (1)^{F1}
- ^{F2}(2)
- ^{F3}(3)
- ^{F3}(3A)
- ^{F3}(3B)
- ^{F3}(3C)
- ^{F4}(4)
- (5) At the end of Schedule 3 to the Inheritance Tax Act 1984 (gifts for national purposes) there shall be added—

“A health service body, within the meaning of section 519A of the Income and Corporation Taxes Act 1988”.

Textual Amendments

- F1** S. 61(1) repealed (1.10.2010 with effect as mentioned in s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), ss. 1181(1), 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F2** S. 61(2) repealed by [Finance Act 1990 \(c. 29, SIF 63:1\)](#), s. 132, [Sch. 19 Pt. IV](#)
- F3** S. 61(3)-(3C) repealed (with effect in accordance with s. 216(3)(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [s. 216\(2\)\(a\)](#)

Changes to legislation: National Health Service and Community Care Act 1990, Section 61 is up to date with all changes known to be in force on or before 19 August 2023. 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](#)

F4 S. 61(4) repealed (1.9.1994) by [1994 c. 23](#), ss. 100(2), 101(1), [Sch. 15](#)

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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):

- s. 4A(1)(c) and word added by [S.I. 2006/1056 Sch. para. 5\(a\)\(ii\)](#) (This amendment comes into force on the day on which 2005 asp 13, s. 20 comes into force, see art. 1(2)(b))