



National Health Service and Community Care Act 1990

1990 CHAPTER 19

PART V

MISCELLANEOUS AND GENERAL

61A Health service bodies: stamp duty land tax

- (1) A land transaction is exempt from charge for the purposes of stamp duty land tax where the purchaser is one of the following bodies—
- (a) a National Health Service trust established under Part 1 of this Act or under the National Health Service (Scotland) Act 1978 ^{F1};
 - (b) a Health and Social Services trust established under the Health and Personal Social Services (Northern Ireland) Order 1991 ^{F2};
 - (c) a Primary Care Trust;
 - (d) a Local Health Board.
- (2) Relief under this section must be claimed in a land transaction return or an amendment of such a return.
- (3) In this section—
- “land transaction” has the meaning given by section 43(1) of the Finance Act 2003;
 - “land transaction return” has the meaning given by section 76(1) of that Act;
 - “purchaser” has the same meaning as in Part 4 of that Act.

Textual Amendments

F1 1978 c. 29.

F2 S.I. 1991/194 (N.I. 1).

Status:

Point in time view as at 01/12/2003. This version of this provision has been superseded.

Changes to legislation:

National Health Service and Community Care Act 1990, Section 61A is up to date with all changes known to be in force on or before 20 October 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.