
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: Relief for certain acquisitions involving public bodies. (See end of Document for details)

SCHEDULE 20

RELIEF FOR ACQUISITIONS BY PUBLIC BODIES AND HEALTH BODIES

Relief for certain acquisitions involving public bodies

- 1 (1) A land transaction entered into on, or in consequence of, or in connection with, a reorganisation effected by or under an enactment is relieved from tax if the buyer and seller are both public bodies.
- (2) The Welsh Ministers may by regulations provide that a land transaction that is not entered into as mentioned in sub-paragraph (1) is relieved from tax if—
- (a) the transaction is effected by or under an enactment specified in the regulations, and
 - (b) either the buyer or the seller is a public body.
- (3) A “reorganisation” means changes involving—
- (a) the establishment, reform or abolition of one or more public bodies,
 - (b) the creation, alteration or abolition of functions (discharged, or to be discharged) by one or more public bodies, or
 - (c) the transfer of functions from one public body to another.
- (4) The following are public bodies for the purposes of this paragraph—
- (a) a Minister of the Crown;
 - (b) the Welsh Ministers, the First Minister for Wales and the Counsel General to the Welsh Government;
 - (c) the National Assembly for Wales Commission;
 - (d) a county or county borough council constituted under section 21 of the Local Government Act 1972 (c. 70);
 - [^{F1}(da) a corporate joint committee established by regulations made under Part 5 of the Local Government and Elections (Wales) Act 2021;]
 - (e) a county or district council constituted under section 2 of that Act;
 - (f) the council of a London borough;
 - (g) any other authority that is a local planning authority within the meaning of the Town and Country Planning Act 1990 (c. 8);
 - (h) a Special Health Authority established under section 22 of the National Health Service (Wales) Act 2006 (c. 42) or section 28 of the National Health Service Act 2006 (c. 41);
 - (i) a Local Health Board established under section 11 of the National Health Service (Wales) Act 2006 (c. 42);
 - (j) a National Health Service Trust established under section 18 of the National Health Service (Wales) Act 2006 (c. 42) or section 25 of the National Health Service Act 2006 (c. 41);
 - ^{F2}(k)
 - (l) a person specified for the purposes of this paragraph by the Welsh Ministers by regulations.
- (5) In this paragraph, references to a public body include—
- (a) a company in which all the shares are owned by such a body;
 - (b) a wholly-owned subsidiary of such a company.

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Textual Amendments

- F1** Sch. 20 para. 1(4)(da) inserted (1.4.2021) by [The Corporate Joint Committees \(General\) \(Wales\) Regulations 2021 \(S.I. 2021/327\)](#), reg. 1(2), **Sch. 3 para. 3**
- F2** Sch. 20 para. 1(4)(k) omitted (21.1.2021) by virtue of [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), s. 175(1)(e), **Sch. 9 para. 47**
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Commencement Information

- I1** Sch. 20 para. 1 in force at 1.4.2018 by [S.I. 2018/34](#), **art. 3**

Changes to legislation:

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