

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 \(c. 70\)](#);
 - (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 \(c. 41\)](#);
 - (k) a strategic planning panel established under section 60D of the [Planning and Compulsory Purchase Act 2004 \(c. 5\)](#);
 - (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.