

SCHEDULE 16

(introduced by section 27)

PUBLIC BODIES RELIEF

The relief

- 1 A land transaction entered into on, in consequence of or in connection with a reorganisation effected by or under an enactment is exempt from charge if the buyer and seller are both public bodies.
- 2 The Scottish Ministers may, by order, provide that a land transaction that is not entered into as mentioned in paragraph 1 is exempt from charge if—
 - (a) the transaction is effected by or under an enactment specified in the order, and
 - (b) either the buyer or the seller is a public body.

Meaning of “reorganisation”

- 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 to be discharged or discharged by one or more public bodies, or
 - (c) the transfer of functions from one public body to another.

Public bodies

- 4 The following are public bodies for the purposes of this schedule—
 - the Scottish Ministers,
 - a Minister of the Crown,
 - the Scottish Parliamentary Corporate Body,
 - a local authority,
 - the common services agency established under section 10(1) of the National Health Service (Scotland) Act 1978 (c.29),
 - a health board established under section 2(1)(a) of that Act,
 - Healthcare Improvement Scotland established under section 10A of that Act,
 - a special health board established under section 2(1)(b) of that Act,
 - any other authority that is the planning authority for any of the purposes of the planning Acts within the meaning of the Town and Country Planning (Scotland) Act 1997 (c.8),
 - a body (other than a company) that is established by or under an enactment for the purpose of carrying out functions conferred on it by or under an enactment,
 - a person prescribed for the purposes of this paragraph by the Scottish Ministers by order.
- 5 In this schedule, references to a public body include—
 - (a) a company in which all the shares are owned by such a body, and
 - (b) a wholly-owned subsidiary of such a company.
- 6 In paragraphs 4 and 5, “company” means a company as defined by section 1 of the Companies Act 2006.