

Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, SCHEDULE 16. (See end of Document for details)

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.

Commencement Information

I1 Sch. 16 para. 1 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

- 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.

Commencement Information

I2 Sch. 16 para. 2 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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.

Commencement Information

I3 Sch. 16 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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,

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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.

Commencement Information

I4 Sch. 16 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 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.

Commencement Information

I5 Sch. 16 para. 5 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

- 6 In paragraphs 4 and 5, “company” means a company as defined by section 1 of the Companies Act 2006.

Commencement Information

I6 Sch. 16 para. 6 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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