



National Health Service and Community Care Act 1990

1990 CHAPTER 19

PART V

MISCELLANEOUS AND GENERAL

61 Health service bodies: taxation

- (1) In Part XII of the Income and Corporation Taxes Act 1988 (special classes of companies and business: miscellaneous businesses and bodies) after section 519 there shall be inserted the following section—

“519A Health service bodies

- (1) A health service body—
- (a) shall be exempt from income tax in respect of its income, and
 - (b) shall be exempt from corporation tax,
- and, so far as the exemption from income tax conferred by this subsection calls for repayment of tax, effect shall be given thereto by means of a claim.
- (2) In this section “health service body” means—
- (a) a health authority, within the meaning of the National Health Service Act 1977;
 - (b) a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990;
 - (c) a Family Health Services Authority;
 - (d) a Health Board or Special Health Board, the Common Services Agency for the Scottish Health Service and a National Health Service trust respectively constituted under sections 2, 10 and 12A of the National Health Service (Scotland) Act 1978;

Status: This is the original version (as it was originally enacted).

- (e) a State Hospital Management Committee constituted under section 91 of the Mental Health (Scotland) Act 1984;
 - (f) the Dental Practice Board;
 - (g) the Scottish Dental Practice Board; and
 - (h) the Public Health Laboratory Service Board.”
- (2) In section 149B of the Capital Gains Tax Act 1979 (miscellaneous exemptions from tax) in subsection (3) after the words “section 519 of the Taxes Act 1988” there shall be inserted “and a health service body, within the meaning of section 519A of that Act”.
- (3) Where any conveyance, transfer or lease is made or agreed to be made to a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 or the National Health Service (Scotland) Act 1978, no stamp duty shall be chargeable by virtue of any of the following headings in Schedule 1 to the Stamp Act 1891—
 - (a) “Conveyance or Transfer on Sale”,
 - (b) “Conveyance or Transfer of any kind not hereinbefore described”,
 - (c) “Lease or Tack”,on the instrument by which the conveyance, transfer or lease, or the agreement for it, is effected.
- (4) At the end of section 27 of the Value Added Tax Act 1983 (application to Crown) there shall be added the following subsection—
 - “(5) For the purposes of subsection (4) above a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 or the National Health Service (Scotland) Act 1978 shall be regarded as a body of persons exercising functions on behalf of a Minister of the Crown.”
- (5) At the end of Schedule 3 to the Inheritance Tax Act 1984 (gifts for national purposes) there shall be added—
 - “A health service body, within the meaning of section 519A of the Income and Corporation Taxes Act 1988”.