

*Changes to legislation:* There are currently no known outstanding effects for the  
Health and Care Act 2022, SCHEDULE 7. (See end of Document for details)

## SCHEDULES

### SCHEDULE 7

Section 50

#### NHS TRUSTS IN ENGLAND AND REMOVAL OF POWER TO APPOINT TRUSTEES: CONSEQUENTIAL AMENDMENTS

##### *Value Added Tax Act 1994*

- 1 In section 33D of the Value Added Tax Act 1994 (descriptions of charities qualifying for VAT refunds), in subsection (4), before paragraph (a) insert—  
“(za) an NHS trust in England,”.

##### **Commencement Information**

- I1** Sch. 7 para. 1 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I2** [Sch. 7 para. 1](#) in force at 1.7.2022 by [S.I. 2022/734](#), [reg. 2\(a\)](#), [Sch.](#) (with [regs. 13, 29, 30](#))

##### *Finance Act 2003*

- 2 In section 67A of the Finance Act 2003 (acquisitions by certain health service bodies), in subsection (1), after paragraph (b) insert—  
“(ba) an NHS trust established under section 25 of the National Health Service Act 2006,”.

##### **Commencement Information**

- I3** Sch. 7 para. 2 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I4** [Sch. 7 para. 2](#) in force at 1.7.2022 by [S.I. 2022/734](#), [reg. 2\(a\)](#), [Sch.](#) (with [regs. 13, 29, 30](#))

##### *National Health Service Act 2006*

- 3 The National Health Service Act 2006 is amended as follows.

##### **Commencement Information**

- I5** Sch. 7 para. 3 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I6** [Sch. 7 para. 3](#) in force at 1.7.2022 by [S.I. 2022/734](#), [reg. 2\(a\)](#), [Sch.](#) (with [regs. 13, 29, 30](#))

- 4 In section 215 (trustees and property under section 222), in subsection (3)(b), omit “paragraph 10 of Schedule 4, or”.

##### **Commencement Information**

- I7** Sch. 7 para. 4 not in force at Royal Assent, see [s. 186\(6\)](#)

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**I8** Sch. 7 para. 4 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

5 In section 217 (supplementary provisions about trusts), in subsection (1), omit paragraph (h) (but not the “and” at the end).

**Commencement Information**

**I9** Sch. 7 para. 5 not in force at Royal Assent, see s. 186(6)

**I10** Sch. 7 para. 5 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

6 In Schedule 4 (NHS trusts), in paragraph 12, omit sub-paragraph (2A).

**Commencement Information**

**I11** Sch. 7 para. 6 not in force at Royal Assent, see s. 186(6)

**I12** Sch. 7 para. 6 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

**Commencement Information**

**I5** Sch. 7 para. 3 not in force at Royal Assent, see s. 186(6)

**I6** Sch. 7 para. 3 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

**I7** Sch. 7 para. 4 not in force at Royal Assent, see s. 186(6)

**I8** Sch. 7 para. 4 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

**I9** Sch. 7 para. 5 not in force at Royal Assent, see s. 186(6)

**I10** Sch. 7 para. 5 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

**I11** Sch. 7 para. 6 not in force at Royal Assent, see s. 186(6)

**I12** Sch. 7 para. 6 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

*National Health Service (Wales) Act 2006*

7 In section 163 of the National Health Service (Wales) Act 2006 (trustees and property under section 169) in subsection (3), omit “, or paragraph 10 of Schedule 4 to the National Health Service Act 2006”.

**Commencement Information**

**I13** Sch. 7 para. 7 not in force at Royal Assent, see s. 186(6)

**I14** Sch. 7 para. 7 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

*Health and Social Care Act 2012*

8 The Health and Social Care Act 2012 is amended as follows.

**Commencement Information**

**I15** Sch. 7 para. 8 not in force at Royal Assent, see s. 186(6)

**I16** Sch. 7 para. 8 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

- 9 In section 112 (transitional provision relating to abolition of NHS trusts etc), in subsection (5)(b), omit the words from “(whether because” to the end.

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**Commencement Information**

- I17** Sch. 7 para. 9 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I18** [Sch. 7 para. 9](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

- 10 Omit section 180 (repeal of provisions on authorisation for NHS foundation trusts).

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**Commencement Information**

- I19** Sch. 7 para. 10 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I20** [Sch. 7 para. 10](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

- 11 In section 200 (care trusts), omit subsection (15).

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**Commencement Information**

- I21** Sch. 7 para. 11 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I22** [Sch. 7 para. 11](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

- 12 In Schedule 13, in paragraph 10 (saving provision: general duty of regulator), omit sub-paragraph (2).

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**Commencement Information**

- I23** Sch. 7 para. 12 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I24** [Sch. 7 para. 12](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

- 13 Omit Schedule 14 (abolition of NHS trusts in England: consequential amendments).

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**Commencement Information**

- I25** Sch. 7 para. 13 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I26** [Sch. 7 para. 13](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

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**Commencement Information**

- I15** Sch. 7 para. 8 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I16** [Sch. 7 para. 8](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))  
**I17** Sch. 7 para. 9 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I18** [Sch. 7 para. 9](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))  
**I19** Sch. 7 para. 10 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I20** [Sch. 7 para. 10](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))  
**I21** Sch. 7 para. 11 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I22** [Sch. 7 para. 11](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))  
**I23** Sch. 7 para. 12 not in force at Royal Assent, see [s. 186\(6\)](#)  
**I24** [Sch. 7 para. 12](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))  
**I25** Sch. 7 para. 13 not in force at Royal Assent, see [s. 186\(6\)](#)

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**I26** Sch. 7 para. 13 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

### Finance Act 2012

14 In section 216 of the Finance Act 2012 (health service bodies), omit subsections (5) and (6).

#### Commencement Information

**I27** Sch. 7 para. 14 not in force at Royal Assent, see s. 186(6)

**I28** Sch. 7 para. 14 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

### Local Audit and Accountability Act 2014

15 The Local Audit and Accountability Act 2014 is amended as follows.

#### Commencement Information

**I29** Sch. 7 para. 15 not in force at Royal Assent, see s. 186(6)

**I30** Sch. 7 para. 15 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

16 In section 3 (general requirements for accounts), for subsection (9) substitute—

“(9) In this Act “health service body” means—

- (a) an integrated care board;
- (b) an NHS trust all or most of whose hospitals, establishments and facilities are situated in England.”

#### Commencement Information

**I31** Sch. 7 para. 16 not in force at Royal Assent, see s. 186(6)

**I32** Sch. 7 para. 16 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

17 In section 4 (general requirements for audit), at the end insert—

“(6) In relation to an NHS trust, “accounts” means the annual accounts prepared under paragraph 11A of Schedule 4 to the National Health Service Act 2006.”

#### Commencement Information

**I33** Sch. 7 para. 17 not in force at Royal Assent, see s. 186(6)

**I34** Sch. 7 para. 17 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

18 In section 8 (procedure for appointment), in subsection (4), at the end insert—

- “(d) in the case of an NHS trust, it publishes the notice in such manner as it thinks is likely to bring the notice to the attention of persons to whom the trust provides services for the purposes of the health service in England.”

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#### Commencement Information

**I35** Sch. 7 para. 18 not in force at Royal Assent, see [s. 186\(6\)](#)

**I36** [Sch. 7 para. 18](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

- 19 In section 10 (functions of auditor panel), in subsection (10), at the end insert—
- “(d) in the case of an NHS trust, it publishes the advice in such manner as it thinks is likely to bring the advice to the attention of persons to whom the trust provides services for the purposes of the health service in England.”

#### Commencement Information

**I37** Sch. 7 para. 19 not in force at Royal Assent, see [s. 186\(6\)](#)

**I38** [Sch. 7 para. 19](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

- 20 In section 12 (failure to appoint local auditor), in subsections (1) and (2), for “a clinical commissioning group,” substitute “a health service body”.

#### Commencement Information

**I39** Sch. 7 para. 20 not in force at Royal Assent, see [s. 186\(6\)](#)

**I40** [Sch. 7 para. 20](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

- 21 (1) Section 13 (failure of clinical commissioning group to appoint local auditor) is amended as follows.
- (2) In the heading, for “clinical commissioning group” substitute “health service bodies”.
- (3) In subsections (1) and (2), for “clinical commissioning group” substitute “health service body”.
- (4) In subsection (4)—
- (a) in paragraph (a), for “clinical commissioning group” substitute “health service body”;
- (b) in paragraph (b), for “group” substitute “health service body”.
- (5) In subsection (5)(a), for “clinical commissioning group” substitute “health service body”.
- (6) In subsection (6)—
- (a) in paragraph (a), for “clinical commissioning group” substitute “health service body”;
- (b) in paragraph (b), for “group” substitute “health service body”.
- (7) In subsection (7), for “clinical commissioning group” substitute “health service body”.

#### Commencement Information

**I41** Sch. 7 para. 21 not in force at Royal Assent, see [s. 186\(6\)](#)

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**I42** Sch. 7 para. 21 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

22 In section 21 (general duties of auditors of accounts of health service bodies), after subsection (2) insert—

“(2A) In auditing the accounts of an NHS trust a local auditor must, by examination of the accounts and otherwise, be satisfied—

- (a) that the accounts present a true and fair view, and comply with the requirements of the enactments that apply to them,
- (b) that proper practices have been observed in the preparation of the accounts, and
- (c) that the NHS trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.”

#### Commencement Information

**I43** Sch. 7 para. 22 not in force at Royal Assent, see s. 186(6)

**I44** Sch. 7 para. 22 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

23 In section 30 (unlawful expenditure or activity of health service bodies), in subsection (2), for paragraph (b) substitute—

“(b) notify NHS England of the matter.”

#### Commencement Information

**I45** Sch. 7 para. 23 not in force at Royal Assent, see s. 186(6)

**I46** Sch. 7 para. 23 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

24 In section 43 (orders and regulations), in subsection (6), omit paragraphs (b) and (c).

#### Commencement Information

**I47** Sch. 7 para. 24 not in force at Royal Assent, see s. 186(6)

**I48** Sch. 7 para. 24 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

25 In section 44 (interpretation), in the definition of “accounts”, for “(5)” substitute “(6)”.

#### Commencement Information

**I49** Sch. 7 para. 25 not in force at Royal Assent, see s. 186(6)

**I50** Sch. 7 para. 25 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

26 Omit section 47 (application to NHS trusts and trustees).

#### Commencement Information

**I51** Sch. 7 para. 26 not in force at Royal Assent, see s. 186(6)

**I52** Sch. 7 para. 26 in force at 1.7.2022 by S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

27 In Schedule 2 (relevant authorities), after paragraph 23 insert—

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“23A An NHS trust all or most of whose hospitals, establishments and facilities are situated in England.”

**Commencement Information**

**I53** Sch. 7 para. 27 not in force at Royal Assent, see [s. 186\(6\)](#)

**I54** [Sch. 7 para. 27](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

- 28 In Schedule 5 (eligibility and regulation of local auditors), in paragraph 5, in the modified section 1214 of the Companies Act 2006—
- (a) in subsection (1), after “(3),” insert “(3A),”;
  - (b) after subsection (3) insert—

“(3A) This subsection applies if—

- (a) the relevant authority is an NHS trust, and
- (b) P is a director of that NHS trust.”

**Commencement Information**

**I55** Sch. 7 para. 28 not in force at Royal Assent, see [s. 186\(6\)](#)

**I56** [Sch. 7 para. 28](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

- 29 (1) Schedule 7 (reports and recommendations) is amended as follows.
- (2) In paragraph 2, in sub-paragraph (3)(d), for “clinical commissioning group” substitute “health service body”.
  - (3) In paragraph 3, in sub-paragraph (2)(c), for “clinical commissioning group” substitute “health service body”.
  - (4) In paragraph 4, in sub-paragraph (8), at the end insert—
    - “(d) in the case of an NHS trust, it publishes the notice in such manner as it thinks is likely to bring the notice to the attention of persons to whom the trust provides services for the purposes of the health service in England.”

**Commencement Information**

**I57** Sch. 7 para. 29 not in force at Royal Assent, see [s. 186\(6\)](#)

**I58** [Sch. 7 para. 29](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

**Commencement Information**

**I29** Sch. 7 para. 15 not in force at Royal Assent, see [s. 186\(6\)](#)

**I30** [Sch. 7 para. 15](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

**I31** Sch. 7 para. 16 not in force at Royal Assent, see [s. 186\(6\)](#)

**I32** [Sch. 7 para. 16](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

**I33** Sch. 7 para. 17 not in force at Royal Assent, see [s. 186\(6\)](#)

**I34** [Sch. 7 para. 17](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

**I35** Sch. 7 para. 18 not in force at Royal Assent, see [s. 186\(6\)](#)

**I36** [Sch. 7 para. 18](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

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- I37 Sch. 7 para. 19 not in force at Royal Assent, see [s. 186\(6\)](#)
- I38 [Sch. 7 para. 19](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))
- I39 Sch. 7 para. 20 not in force at Royal Assent, see [s. 186\(6\)](#)
- I40 [Sch. 7 para. 20](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))
- I41 Sch. 7 para. 21 not in force at Royal Assent, see [s. 186\(6\)](#)
- I42 [Sch. 7 para. 21](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))
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- I51 Sch. 7 para. 26 not in force at Royal Assent, see [s. 186\(6\)](#)
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- I53 Sch. 7 para. 27 not in force at Royal Assent, see [s. 186\(6\)](#)
- I54 [Sch. 7 para. 27](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))
- I55 Sch. 7 para. 28 not in force at Royal Assent, see [s. 186\(6\)](#)
- I56 [Sch. 7 para. 28](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))
- I57 Sch. 7 para. 29 not in force at Royal Assent, see [s. 186\(6\)](#)
- I58 [Sch. 7 para. 29](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

### Finance Act 2015

- 30 In section 66 of the Finance Act 2015 (VAT refunds to certain charities), omit subsection (6).

#### Commencement Information

- I59 Sch. 7 para. 30 not in force at Royal Assent, see [s. 186\(6\)](#)
- I60 [Sch. 7 para. 30](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))

### NHS (Charitable Trusts Etc) Act 2016

- 31 (1) Schedule 1 to the NHS (Charitable Trusts Etc) Act 2016 is amended as follows.
- (2) In paragraph 4(b), omit paragraph (ii) (including the “and” at the end).
  - (3) Omit paragraph 14.
  - (4) In paragraph 18, omit paragraphs (f) and (h).
  - (5) Omit paragraph 19.

#### Commencement Information

- I61 Sch. 7 para. 31 not in force at Royal Assent, see [s. 186\(6\)](#)
- I62 [Sch. 7 para. 31](#) in force at 1.7.2022 by [S.I. 2022/734](#), reg. 2(a), [Sch.](#) (with [regs. 13, 29, 30](#))



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