Land and Buildings Transaction Tax (Scotland) Act 2013 asp 11
SCHEDULE 16 – Public bodies relief
Document Generated: 2024-03-14

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SCHEDULE 16
PUBLIC BODIES RELIEF

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.

Commencement Information
   I1   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
   I2   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
   I3   Sch. 16 para. 6 in force at 1.4.2015 by S.S.I. 2015/108 , **art. 2**

Changes to legislation:
There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Cross Heading: Public bodies.