

*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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