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**Changes to legislation:** There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 4. (See end of Document for details)

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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.

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#### **Commencement Information**

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

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