



# Finance Act 2003

## 2003 CHAPTER 14

### PART 4

#### STAMP DUTY LAND TAX

##### *Reliefs*

#### 66 Transfers involving public bodies

- (1) A land transaction entered into on, or in consequence of, or in connection with, a reorganisation effected by or under a statutory provision is exempt from charge if the purchaser and vendor are both public bodies.
- (2) The Treasury may by order provide that a land transaction that is not entered into as mentioned in subsection (1) is exempt from charge if—
  - (a) the transaction is effected by or under a prescribed statutory provision, and
  - (b) either the purchaser or the vendor is a public body.

In this subsection “prescribed” means prescribed in an order made under this subsection.

- (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.
- (4) The following are public bodies for the purposes of this section—

##### ***Government, Parliament etc***

A Minister of the Crown

The Scottish Ministers

A Northern Ireland department

[<sup>F1</sup>The Welsh Ministers, the First Minister for Wales and the Counsel General to the Welsh Government]

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The Corporate Officer of the House of Lords  
The Corporate Officer of the House of Commons  
The Scottish Parliamentary Corporate Body  
The Northern Ireland Assembly Commission  
[<sup>F2</sup>The National Assembly for Wales Commission]

**Local government: England**

A county or district council constituted under section 2 of the Local Government Act 1972 (c. 70)  
The council of a London borough  
The Greater London Authority  
The Common Council of the City of London  
The Council of the Isles of Scilly

**Local government: Wales**

A county or county borough council constituted under section 21 of the Local Government Act 1972

**Local government: Scotland**

A council constituted under section 2 of the Local Government etc. (Scotland) Act 1994 (c. 39)

**Local government: Northern Ireland**

A district council within the meaning of the Local Government Act (Northern Ireland) 1972 (c. 9 (N.I.))

**Health: England and Wales**

A Strategic Health Authority [<sup>F3</sup>established under section 13 of the National Health Service Act 2006]

A Special Health Authority established under [<sup>F4</sup>section 28 of that Act or section 22 of the National Health Service (Wales) Act 2006]

A Primary Care Trust established under [<sup>F5</sup>section 18 of the National Health Service Act 2006]

A Local Health Board established under [<sup>F6</sup>section 11 of the National Health Service (Wales) Act 2006]

A National Health Service Trust established under [<sup>F7</sup>section 25 of the National Health Service Act 2006 or section 18 of the National Health Service (Wales) Act 2006]

**Health: Scotland**

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

A National Health Service Trust established under section 12A(1) of that Act

A Special Health Board established under section 2(1)(b) of that Act

**Health: Northern Ireland**

[<sup>F8</sup>The Regional Agency for Public Health and Social Well-being]

A [<sup>F9</sup>Health and Social Care trust] established under Article 10 of the Health and Personal Social Services (Northern Ireland) Order 1991 (S.I. 1991/194 (N.I. 1))

**Other planning authorities**

Any other authority that—

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- (a) is a local planning authority within the meaning of the Town and Country Planning Act 1990 (c. 8), or
- (b) 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)

F10  
...

### **Statutory bodies**

A body (other than a company) that is established by or under a statutory provision for the purpose of carrying out functions conferred on it by or under a statutory provision

### **Prescribed persons**

A person prescribed for the purposes of this section by Treasury order

- (5) In this section 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.

[<sup>F11</sup>(6) In this section “company” means a company as defined by section [<sup>F12</sup>1] of the Companies Act [<sup>F12</sup>2006]<sup>F13</sup> ....]

### **Textual Amendments**

- F1** Words in s. 66(4) substituted by [Government of Wales Act 2006 \(c. 32\)](#), s. 160, Sch. 10 para. 64(a) (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, s. 161(4)(5) of the amending Act.
- F2** Words in s. 66(4) inserted by [Government of Wales Act 2006 \(c. 32\)](#), s. 160, Sch. 10 para. 64(b) (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, s. 161(4)(5) of the amending Act.
- F3** Words in s. 66(4) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), [Sch. 1 para. 234\(a\)](#) (with Sch. 3 Pt. 1)
- F4** Words in s. 66(4) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), [Sch. 1 para. 234\(b\)](#) (with Sch. 3 Pt. 1)
- F5** Words in s. 66(4) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), [Sch. 1 para. 234\(c\)](#) (with Sch. 3 Pt. 1)
- F6** Words in s. 66(4) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), [Sch. 1 para. 234\(d\)](#) (with Sch. 3 Pt. 1)
- F7** Words in s. 66(4) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), [Sch. 1 para. 234\(e\)](#) (with Sch. 3 Pt. 1)
- F8** Words in s. 66(4) table substituted (30.11.2022) by [The Health and Social Care Act \(Northern Ireland\) 2022 \(Consequential Amendments\) Order 2022 \(S.I. 2022/1174\)](#), arts. 1(2), [10\(3\)\(a\)](#)
- F9** Words in s. 66(4) table substituted (30.11.2022) by [The Health and Social Care Act \(Northern Ireland\) 2022 \(Consequential Amendments\) Order 2022 \(S.I. 2022/1174\)](#), arts. 1(2), [10\(3\)\(b\)](#)
- F10** Words in s. 66(4) omitted (21.1.2021) by virtue of [Local Government and Elections \(Wales\) Act 2021 \(asc 1\)](#), s. 175(1)(e), [Sch. 9 para. 38](#)
- F11** S. 66(6) inserted (with effect in accordance with Sch. 10 para. 22(1)(5) of the amending Act) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), [Sch. 10 para. 18](#)

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**F12** Word in s. 66(6) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments\) \(Taxes and National Insurance\) Order 2009 \(S.I. 2009/1890\)](#), arts. 1(1), **3(5)(a)**

**F13** Words in s. 66(6) omitted (1.10.2009) by virtue of [The Companies Act 2006 \(Consequential Amendments\) \(Taxes and National Insurance\) Order 2009 \(S.I. 2009/1890\)](#), arts. 1(1), **3(5)(a)**

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**Modifications etc. (not altering text)**

**C1** Pt. 4 modified (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), s. **194(8)-(12)**

**C2** S. 66(4) modified (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), s. **153(3)**

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**Commencement Information**

**I1** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, [Sch. 19 para. 1\(1\)](#)

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- s. 66(4) words omitted by [2012 c. 7 Sch. 14 para. 87](#)
- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 57(3) inserted by [2011 c. 11 Sch. 22 para. 4](#)
- s. 87(3)(a)(ia) inserted by [S.I. 2003/2760 Sch. para. 3\(4\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)