



Finance Act 2003

2003 CHAPTER 14

PART 4

STAMP DUTY LAND TAX

Reliefs

[^{F1}67A Acquisitions by certain health service bodies

- (1) A land transaction is exempt from charge if the purchaser is any of the following—
- (a) [^{F2}NHS England];
 - [^{F3}(b) an integrated care board established under section 14Z25 of the National Health Service Act 2006;]
 - [^{F4}(ba) an NHS trust established under section 25 of the National Health Service Act 2006;]
 - (c) an NHS foundation trust;
 - (d) a Local Health Board established under section 11 of the National Health Service (Wales) Act 2006;
 - (e) a National Health Service trust established under section 18 of that Act;
 - (f) a Health and Social Services trust established under the Health and Personal Social Services (Northern Ireland) Order 1991.
- (2) Any relief under this section must be claimed in a land transaction return or an amendment of such a return.]

Textual Amendments

- F1** S. 67A inserted (with effect in accordance with s. 216(4)-(6) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), s. 216(1)
- F2** Words in s. 67A substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), Sch. 1 para. 1(1)(2); S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

Changes to legislation: Finance Act 2003, Section 67A is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- F3** S. 67A(1)(b) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 4 para. 68**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F4** S. 67A(1)(ba) inserted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 7 para. 2**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)

Changes to legislation:

Finance Act 2003, Section 67A is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- 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.)