



Finance Act 2012

2012 CHAPTER 14

PART 8

OTHER TAXES

Stamp duty land tax, stamp duty reserve tax and stamp duty

216 Health service bodies

(1) In Part 4 of FA 2003 (stamp duty land tax), after section 67 insert—

“67A Acquisitions by certain health service bodies

(1) A land transaction is exempt from charge if the purchaser is any of the following—

- (a) the National Health Service Commissioning Board;
- (b) a clinical commissioning group established under section 14D 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.”

(2) The following provisions are repealed—

- (a) section 61(3) to (3C) of the National Health Service and Community Care Act 1990 (stamp duty and stamp duty land tax reliefs for health service bodies);

Status: This is the original version (as it was originally enacted).

- (b) section 58 of the National Health Service Act 2006 (which applies those stamp duty and stamp duty land tax reliefs to NHS foundation trusts);
 - (c) paragraphs 132 and 133 of Schedule 1 to the National Health Service (Consequential Provisions) Act 2006.
- (3) The repeals in subsection (2), to the extent that they relate to stamp duty, have effect in relation to any instrument executed on or after the day on which this Act is passed.
- (4) Subject to that, the amendments made by this section have effect in relation to any land transaction of which the effective date is on or after the day on which this Act is passed.
- (5) Until such time as bodies of a kind mentioned in subsection (6) are abolished under the Health and Social Care Act 2011, section 67A of FA 2003 has effect as if the list in that section included bodies of that kind.
- (6) Those bodies are—
 - (a) a National Health Service trust established under section 25 of the National Health Service Act 2006, and
 - (b) a Primary Care Trust.