

**2005 No. 82**

**TAXES**

**The Stamp Duty Land Tax (Consequential Amendment of Enactments) Regulations 2005**

*Made* - - - - - *20th January 2005*  
*Laid before the House of Commons* *21st January 2005*  
*Coming into force* - - - *11th February 2005*

The Treasury, in exercise of the powers conferred upon them by section 123(2) of the Finance Act 2003(a), make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Stamp Duty Land Tax (Consequential Amendment of Enactments) Regulations 2005 and shall come into force on 11th February 2005.

**Amendment of the National Health Service and Community Care Act 1990**

2.—(1) Section 61 of the National Health Service and Community Care Act 1990(b) (taxation: NHS bodies) is amended as follows.

(2) For subsection (3) substitute—

“(3) In the case of a body falling within subsection (3A) below—

- (a) where any conveyance, transfer or lease is made or agreed to be made to the body, no stamp duty shall be chargeable under Part 1 or 2, or paragraph 16, of Schedule 13 to the Finance Act 1999 on the instrument by which the conveyance, transfer, lease, or the agreement for it, is effected;
- (b) where the body is the purchaser in relation to a land transaction, the land transaction is exempt from charge for the purposes of stamp duty land tax.

(3A) The bodies are—

- (a) a National Health Service trust established under Part 1 of this Act or Part 1 of the National Health Service (Scotland) Act 1978;
- (b) a Health and Social Services trust established under the Health and Personal Social Services (Northern Ireland) Order 1991;
- (c) a Primary Care Trust;
- (d) a Local Health Board.

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(a) 2003 c. 14.

(b) 1990 c. 19. Section 61 has been amended. The relevant amendments are those made by article 7(6) of S.I. 1991/194 (N.I. 1), paragraph 82 of Schedule 4 to the Health Act 1999 (c. 8), paragraph 24 of Schedule 14 to the Finance Act 1999 (c. 16) and paragraph 35 of Schedule 5 to the National Health Service Reform and Health Care Professions Act 2002 (c. 17).

(3B) Relief under subsection (3)(b) above must be claimed in a land transaction return or an amendment of such a return.

(3C) In this section—

“land transaction” has the same meaning as in Part 4 of the Finance Act 2003 (see section 43(1) of that Act);

“land transaction return” shall be construed in accordance with section 76(1) of that Act;

“purchaser” has the same meaning as in Part 4 of that Act (see section 43(4) of that Act).”.

#### **Amendment of Part 6 of the Finance Act 1994**

3.—(1) Part 6 of the Finance Act 1994(a) (stamp duty) is amended as follows.

(2) For the heading of the Part substitute “Stamp duty and stamp duty land tax”.

(3) In section 245 (supplementary provisions about production of documents on transfer of land in Northern Ireland)(b), in subsection (2)—

(a) before “any document” insert “— (a)” and

(b) after “244(2) above” insert “, or” followed by the following paragraph—

“(b) any return delivered to the Commissioners under Part 4 of the Finance Act 2003 (stamp duty land tax),”.

#### **Repeal**

4. Section 61A of the National Health Service and Community Care Act 1990 (health service bodies: stamp duty land tax)(c) is repealed.

#### **Revocation**

5. In Part 1 of the Schedule to the Stamp Duty Land Tax (Consequential Amendment of Enactments) Regulations 2003 (consequential amendments to Acts of Parliament)(d) omit paragraph 15.

*Jim Murphy*  
*Nick Ainger*

20th January 2005

Two of the Lords Commissioners of Her Majesty’s Treasury

#### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations make amendments consequent upon the introduction of stamp duty land tax. In this respect they replace provision made in respect of the treatment of NHS trusts by S.I. 2003/2687. They also make provision for the disclosure of information to the Commissioner of Valuation for Northern Ireland.

Regulation 1 provides for the citation and commencement of the Regulations.

Regulation 2 substitutes a new subsection (3) in section 61 of the National Health Service and Community Care Act 1990 (“the 1990 Act”). Section 33(2) of the Health and Social Care

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(a) 1994 c. 9.

(b) Section 245 was amended by paragraph 22 of the Schedule to S.I. 2003/2867.

(c) Section 61A was inserted by regulation 2 of, and paragraph 15 of Part 1 of the Schedule to, S.I. 2003/2867.

(d) S.I. 2003/2867.

(Community Health and Standards) Act 2003 applied the existing section 61(3) to foundation trusts as it applied to other NHS trusts. As substituted subsection (3) re-enacts the exemption from stamp duty for instruments effecting conveyances, leases and transfers in favour of certain health service bodies. It also provides a similar exemption from stamp duty land tax, in respect of land transactions where the purchaser is a health service body, thus enabling a foundation trust to take the benefit of the exemption from stamp duty land tax. Subsection (3A) lists the health service bodies to which subsection (3) applies. Subsection (3B) specifies the method of claiming relief under subsection (3)(b), and subsection (3C) defines terms used in subsection (3).

Regulation 3 amends Part 6 of the Finance Act 1994. The amendment made to section 245 of that Act provides that information received by the Commissioners of Inland Revenue in respect of stamp duty land transaction returns may be disclosed to the Commissioner of Valuation for Northern Ireland in the same way as particulars delivered under section 244 of the 1994 Act.

Regulation 4 repeals section 61A of the 1990 Act, which was inserted by S.I. 2003/2867.

Regulation 5 revokes the provision in S.I. 2003/2867 which inserted section 61A of the 1990 Act.

These Regulations do not impose new costs on business.

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STATUTORY INSTRUMENTS

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