



Finance Act 2013

2013 CHAPTER 29

PART 3

ANNUAL TAX ON ENVELOPED DWELLINGS

Exemptions

153 Public bodies

- (1) A public body is not regarded as a company for the purposes of this Part.
- (2) In this section—
 - (a) “public body” means any body corporate that is a public body for the purposes of section 66 of FA 2003, and
 - (b) references to a public body accordingly include a company such as is mentioned in subsection (5) of that section (companies wholly owned by the listed bodies).
- (3) The power of the Treasury to prescribe persons by an order under section 66(4) of FA 2003 may be exercised so as to make different provision for purposes relating to annual tax on enveloped dwellings and stamp duty land tax.
- (4) In paragraph (b) of subsection (2) “company” means a company as defined by section 1 of the Companies Act 2006 (and subsection (1) is to be ignored in interpreting that paragraph).