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STATUTORY INSTRUMENTS

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**2005 No. 83**

**TAXES**

The Finance Act 2003, Section 66  
(Prescribed Persons) Order 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 66(4) of the Finance Act 2003<sup>(1)</sup>, make the following Order:

**Citation and commencement**

1. This Order may be cited as the Finance Act 2003, Section 66 (Prescribed Persons) Order 2005 and shall come into force on 11th February 2005.

**NHS foundation trusts prescribed for purposes of s.66 of Finance Act 2003**

2. For the purposes of section 66 of the Finance Act 2003 (stamp duty land tax: public bodies), NHS foundation trusts constituted in accordance with Schedule 1 to the Health and Social Care (Community Health and Standards) Act 2003<sup>(2)</sup>, are prescribed.

20th January 2005

*Jim Murphy*  
*Nick Ainger*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(1) 2003 c. 14.  
(2) 2003 c. 43

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

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

This Order prescribes NHS foundation trusts, constituted in accordance with Schedule 1 to the Health and Social Care (Community Health and Standards) Act 2003, for the purposes of the exemptions from stamp duty land tax conferred by section 66 of the Finance Act 2003.

This Order does not impose new costs on business.