HMRC - CFM97430 - Infrastructure: Relevant Public Body

TIOPA10/S491

A relevant public body for the purposes of the Corporate Interest Restriction means:

the Crown;

a Minister of the Crown;

a government department;

a Northern Ireland department;

a foreign sovereign power;

a designated educational establishment (within the meaning given by CTA09/S106);

a health service body (within the meaning given by CTA10/S986);

a local authority of local authority association;

any other body that acts under any enactment for public purposes and not for its own profit; or

any wholly owned subsidiary of any body falling within any of the above.

Enactment for these purposes includes:

an enactment contained in subordinate legislation within the meaning of the Interpretation Act 1978,

an enactment contained in, or in an instrument made under, an Act of the Scottish Parliament,

an enactment contained in, or in an instrument made under, a Measure or Act of the National Assembly for Wales, and

an enactment contained in, or in an instrument made under, Northern Ireland legislation.

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