STATUTORY INSTRUMENTS

1980 No. 1172

COMMUNITY LAND

The Compulsory Acquisition by Public Authorities (Compensation) (Revocation) Order 1980

Laid before Parliament in draft

Made - - - -	*4th August* 1980
Coming into operation	*6th August* 1980

The Secretary of State for the Environment, in relation to England, the Secretary of State for Scotland, in relation to Scotland, and the Secretary of State for Wales, in relation to Wales, in exercise of the powers conferred on them by sections 26(1), (3) and (4) and 53(2) and (4) of the Community Land Act 1975(**a**), and of all other powers enabling them in that behalf, and with the consent of the Treasury, hereby make the following order in terms of a draft which has been laid before and approved by a resolution of each House of Parliament:—

1. This order comes into operation on 6th August 1980 and may be cited as the Compulsory Acquisition by Public Authorities (Compensation) (Revocation) Order 1980.

2.—(1) The Compulsory Acquisition by Public Authorities (Compensation) Order 1976(**b**) as amended by the Compulsory Acquisition by Public Authorities (Compensation) Amendment No. 2 (Wales) Order 1977(**c**) is hereby revoked in relation to any disposal after 5th August 1980.

(2) In determining for the purpose of this order when a disposal takes place, regard shall be had to section 45 of the Development Land Tax Act 1976(**d**).

4th August 1980.

Michael R.D. Heseltine,
Secretary of State for the Environment.

4th August 1980.

George Younger,
Secretary of State for Scotland.

1st August 1980.

Nicholas Edwards,
Secretary of State for Wales.

We consent,

4th August 1980.

Peter Morrison,
David Waddington,
Two of the Lords Commissioners of Her Majesty's Treasury.

(**a**) 1975 c.77.
(**b**) S.I. 1976/1218.
(**c**) S.I. 1977/741.
(**d**) 1976 c.24.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Section 39 of, and Schedule 7 to, the Development Land Tax Act 1976 provided that, on the disposal of an interest in land to certain bodies which were totally exempt from development land tax, a deduction from the consideration for the disposal should be made on account of any development land tax chargeable on the disposal.

The Compulsory Acquisition by Public Authorities (Compensation) Order 1976 ("the 1976 Order") made changes in the rules for assessment of compensation under the Land Compensation Act 1961 (c. 33) and the Land Compensation (Scotland) Act 1963 (c. 51) in cases where neither the acquiring authority nor the authority from whom the interest was acquired was liable to pay development land tax. The effect of those changes was to reduce the amount of the compensation payable by the amount of any development land tax which would have been payable had not the authority from whom the land was acquired been totally exempt from that tax. The 1976 Order was amended in 1976 to add to the list of authorities the Development Board for Rural Wales.

The provisions of the Development Land Tax Act 1976 above referred to have been repealed in relation to any disposal after 5th August 1980 by section 111 of, and Schedule 20 to, the Finance Act 1980 (c. 41).

This order revokes the 1976 Order (as amended) in relation to disposals of land after 5th August 1980, and provides that regard is to be had to section 45 of the Development Land Tax Act 1976 (which determines the time at which land is to be regarded as disposed of for the purposes of liability to tax) in determining for purposes of the order when a disposal takes place.

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