

## 1992 No. 109

## TAXES

**Taxes (Relief for Gifts) (Designated Educational Establishments)  
Regulations (Northern Ireland) 1992**

*Made* . . . . . 11th March 1992

*Coming into operation* . . . . . 1st April 1992

The Department of Education in exercise of the powers conferred on it by section 84(5) of the Income and Corporation Taxes Act 1988(a) and of every other power enabling it in that behalf, hereby makes the following Regulations:

*Citation and commencement*

1.—(1) These Regulations may be cited as the Taxes (Relief for Gifts) (Designated Educational Establishments) Regulations (Northern Ireland) 1992.

(2) These Regulations shall come into operation on 1st April 1992.

*Interpretation*

2. In these Regulations—

“charity” has the same meaning as in section 506(1) of the Income and Corporation Taxes Act 1988, and an establishment is an educational charity if the purposes for which it is established are exclusively educational purposes;

“institution of further education” is an institution providing further education within the meaning of Article 100(2) of the Education Reform (Northern Ireland) Order 1989(b);

“school” and “independent school” have the same meanings as in Article 2(2) of the Education and Libraries (Northern Ireland) Order 1986(c);

“training school” has the same meaning as in section 180 of the Children and Young Persons Act (Northern Ireland) 1968(d).

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(a) 1988 c. 1; Section 84 in its present form was inserted by section 68 of the Finance Act 1991 c. 31

(b) S.I. 1989/2406 (N.I. 20)

(c) S.I. 1986/594 (N.I. 3)

(d) 1968 c. 34 (N.I.) as amended by Article 14(1) Schedule 5 of S.I. 1973/2163

3. The educational establishments and categories of educational establishments specified in the Schedule to these Regulations are hereby designated for the purposes of section 84 of the Income and Corporation Taxes Act 1988.

Sealed with the Official Seal of the Department of Education on 11th March 1992.

(L.S.)

*T. Smyth*

Assistant Secretary

## PART I

## SCHOOLS

1. Any grant-aided school.
2. Any independent school, registered pursuant to Article 38 of the Education and Libraries (Northern Ireland) Order 1986, which is an educational charity.

## PART II

## ESTABLISHMENTS OF FURTHER AND HIGHER EDUCATION

1. Any institution of further education.
2. Any university.
3. Stranmillis College.
4. St Mary's College.
5. Any educational establishment providing further or higher education (or both) which is an educational charity.

## PART III

## OTHER ESTABLISHMENTS

1. Any institution provided or maintained by the Department of Agriculture under section 5 of the Agriculture Act (Northern Ireland) 1949(a).
2. Any training school approved by the Secretary of State under section 137 of the Children and Young Persons Act (Northern Ireland) 1968.
3. Any educational establishment which is an educational charity.

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(a) 1949 c. 2 (N.I.)

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**EXPLANATORY NOTE**

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

These Regulations designate specified educational establishments and categories of such establishments in Northern Ireland for the purposes of section 84 of the Income and Corporation Taxes Act 1988. Section 84 provides relief from income and corporation tax for gifts by business to such establishments of equipment manufactured, sold or used in the course of the donor's trade.