



# Finance Act 1999

## 1999 CHAPTER 16

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Education and training*

#### **58 Employees seconded to educational establishments**

- (1) Section 86 of the Taxes Act 1988 (employees seconded to charities and educational establishments) shall be amended as follows.
- (2) In subsection (3) (relief for expenditure attributable to the employment before 1st April 1997 of employees seconded to educational establishments), the words “and before 1st April 1997” shall be omitted.
- (3) In that subsection, for paragraphs (a) to (c) there shall be substituted—
  - “(a) in England and Wales, any body falling within subsection (4) below;
  - (b) in Scotland, any body falling within subsection (5) below;
  - (c) in Northern Ireland, any body falling within subsection (6) below;and”.
- (4) After subsection (3) there shall be inserted—
  - “(4) A body falls within this subsection if it is—
    - (a) a local education authority;
    - (b) an educational institution maintained or otherwise supported by such an authority (including a grant-maintained school or a grant-maintained special school within the meaning of the Education Act 1996);
    - (c) an independent school, within the meaning of the Education Act 1996, whose registration under section 465 of that Act is final; or

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*Status: This is the original version (as it was originally enacted).*

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- (d) an institution within the further education sector, or the higher education sector, within the meaning of the Further and Higher Education Act 1992.
- (5) A body falls within this subsection if it is—
- (a) an education authority;
  - (b) an educational establishment managed by such an authority within the meaning of the Education (Scotland) Act 1980 (“the 1980 Act”);
  - (c) a public or grant-aided school within the meaning of the 1980 Act;
  - (d) a self-governing school within the meaning of the Self-Governing Schools etc. (Scotland) Act 1989;
  - (e) an independent school within the meaning of the 1980 Act;
  - (f) a central institution within the meaning of the 1980 Act;
  - (g) an institution within the higher education sector within the meaning of section 56(2) of the Further and Higher Education (Scotland) Act 1992; or
  - (h) a college of further education within the meaning of section 36(1) of that Act.
- (6) A body falls within this subsection if it is—
- (a) an education or library board within the meaning of the Education and Libraries (Northern Ireland) Order 1986;
  - (b) a college of education or a controlled, maintained, grant-maintained integrated, controlled integrated, voluntary or independent school within the meaning of that Order; or
  - (c) an institution of further education within the meaning of the Further Education (Northern Ireland) Order 1997.”
- (5) The amendment made by subsection (2) above shall be deemed always to have had effect.
- (6) The amendments made by subsections (3) and (4) above have effect for the year 1999-00 and subsequent years of assessment.