
STATUTORY INSTRUMENTS

1992 No. 42

The Taxes (Relief for Gifts) (Designated Educational Establishments) Regulations 1992

1. These Regulations may be cited as the Taxes (Relief for Gifts) (Designated Educational Establishments) Regulations 1992 and shall come into force on 4th February 1992.

2.—(1) In these Regulations—

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

“the 1980 Act” means the Education (Scotland) Act 1980(1); and

“the 1989 Act” means the Self-Governing Schools etc (Scotland) Act 1989(2).

(2) Expressions used in these Regulations in relation to educational establishments in England and Wales have the same meaning as in the Education Acts 1944 to 1991.

(3) Expressions used in the Regulations in relation to educational establishments in Scotland have the same meaning as in the 1980 Act or the 1989 Act.

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.

(1) 1980 c. 44; the definition of “grant-aided school” in section 135(1) of the 1980 Act was amended by section 82(1) of and paragraph 8(22)(b) of Schedule 10 to the 1989 Act, and the definition of “independent school” in that section was amended by section 82(1) of and paragraph 8(22)(c) of Schedule 10 to the 1989 Act.

(2) 1989 c. 39.