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STATUTORY INSTRUMENTS

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**1992 No. 42**

**INCOME TAX**

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

*Made* - - - - - *10th January 1992*  
*Laid before the House of*  
*Commons* - - - *14th January 1992*  
*Coming into force* *4th February 1992*

**THE TAXES (RELIEF FOR GIFTS) (DESIGNATED EDUCATIONAL ESTABLISHMENTS) REGULATIONS 1992**

1. These Regulations may be cited as the Taxes (Relief for...
2. (1) In these Regulations— “charity” has the same meaning as...
3. The educational establishments and categories of educational establishments specified in...

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SCHEDULE —

PART I — SCHOOLS: ENGLAND AND WALES

1. Any school maintained by a local education authority.
2. Any grant-maintained school.
3. Any special school not maintained by a local education authority....
4. Any independent school registered pursuant to section 70 of the...
5. Any school maintained by the Service Children’s Education Authority.
6. The European School established under Article 1 of the Statute...
7. Any nursery school recognised by the Secretary of State for...

PART II — SCHOOLS: SCOTLAND

1. Any public school.
2. Any self-governing school.
3. Any grant-aided school.
4. Any independent school managed by an educational charity.

PART III — ESTABLISHMENTS OF FURTHER AND HIGHER EDUCATION: ENGLAND AND WALES

1. Any university.
2. Any institution conducted by a higher education corporation.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

3. Any institution designated as eligible to receive support from funds...
4. Any establishment of further education maintained by a local education...
5. Any institution of further education designated by or under regulations...
6. Cranfield Institute of Technology.
7. Royal College of Art.
8. Cambridge Institute of Education.
9. National Sea Training Trust, Gravesend.
10. College of the Sea, London S.E.1.
11. The City Literary Institute.
12. Morley College.
13. The Mary Ward Settlement, London W.C.1.
14. Working Men's College Corporation, London N.W.1.
15. The Co-operative College, Longborough.
16. Fircroft College of Adult Education, Birmingham.
17. Hilucroft College, Surbiton.
18. Northern College, Barnsley.
19. Plater College.
20. Ruskin College.
21. Trinity College, Carmarthen.
22. Coleg Harlech, Harlech.
23. Any other establishment providing further or higher education (or both)...

PART IV — ESTABLISHMENTS OF FURTHER AND HIGHER EDUCATION:  
SCOTLAND

1. Any university.
2. Any central institution, college of education or any institution established...
3. Any establishment for the provision of further education under the...
4. Any other establishment for the provision of further or higher...

Explanatory Note