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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**

<i>Made</i>	- - - -	<i>10th January 1992</i>
<i>Laid before the House of Commons</i>	- - - -	<i>14th January 1992</i>
<i>Coming into force</i>	- -	<i>4th February 1992</i>

In exercise of the powers conferred by section 84 of the Income and Corporation Taxes Act 1988<sup>(1)</sup> the Secretary of State for Education and Science, as respects England, the Secretary of State for Scotland, as respects Scotland, and the Secretary of State for Wales, as respects Wales, hereby make the following Regulations:

**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<sup>(2)</sup>; and

“the 1989 Act” means the Self-Governing Schools etc (Scotland) Act 1989<sup>(3)</sup>.

(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.

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

(2) 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.

(3) 1989 c. 39.

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**Status:** This is the original version (as it was originally made).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

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## SCHEDULE

Regulation 3

### 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 Education Act 1944<sup>(4)</sup> which is conducted by an educational charity.
5. Any school maintained by the Service Children's Education Authority.
6. The European School established under Article 1 of the Statute of the European School<sup>(5)</sup>, any school designated as a European School under Article 1 of the Protocol to that Statute and the European School established under article 1 of the Supplementary Protocol<sup>(6)</sup> to that Statute.
7. Any nursery school recognised by the Secretary of State for the purpose of receiving grant under regulation 5 of the Direct Grant Schools Regulations 1959<sup>(7)</sup>.

### 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.
3. Any institution designated as eligible to receive support from funds administered by the Polytechnics and Colleges Funding Council under section 129 of the Education Reform Act 1988.
4. Any establishment of further education maintained by a local education authority.

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(4) 1944 c. 31.  
(5) Cmnd. 5145.  
(6) Cmnd 6549.  
(7) S.I.1959/1832.

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5. Any institution of further education designated by or under regulations made under section 218 of the Education Reform Act 1988<sup>(8)</sup> as an institution substantially dependent for its maintenance on assistance from local education authorities.
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) which is conducted by an educational charity.

## PART IV

### ESTABLISHMENTS OF FURTHER AND HIGHER EDUCATION: SCOTLAND

1. Any university.
2. Any central institution, college of education or any institution established under section 77 of the 1980 Act.
3. Any establishment for the provision of further education under the management of
  - (a) an education authority, or
  - (b) a company by virtue of section 65 of the 1989 Act.
4. Any other establishment for the provision of further or higher education (or both) managed by an educational charity.

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(8) 1988 c. 40.

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10th January 1992 *Kenneth Clarke*  
Secretary of State for Education and Science

10th January 1992 *Strathclyde*  
Parliamentary Under Secretary of State for  
Scotland

10th January 1992 *David Hunt*  
Secretary of State for Wales

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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 England, Wales and Scotland 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.