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STATUTORY INSTRUMENTS

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**1993 No. 1082**

**INCOME TAX**

**The Vocational Training (Tax Relief)  
(Amendment) Regulations 1993**

<i>Made</i>	- - - -	<i>7th April 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th April 1993</i>
<i>Coming into force</i>	- -	<i>7th May 1993</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 33(1) and (5) of the Finance Act 1991<sup>(1)</sup>, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Vocational Training (Tax Relief) (Amendment) Regulations 1993 and shall come into force on 7th May 1993.

**Amendments to the Vocational Training (Tax Relief) Regulations 1992**

2. In regulation 6(7) of the Vocational Training (Tax Relief) Regulations 1992<sup>(2)</sup>—

(a) for sub-paragraph (c) there shall be substituted—

“(c) is appointed by the Audit Commission or, in Scotland, the Commission for Local Authority Accounts in Scotland or, in Northern Ireland, the Northern Ireland Audit Office, for the purpose of auditing the local authority accounts or, in Northern Ireland, the accounts of an Education and Library Board, relating to the training provider.”;

(b) after the words “employee of the local authority” there shall be inserted the words “or Education and Library Board”.

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(1) 1991 c. 31.  
(2) S.I. 1992/746.

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**Status:** This is the original version (as it was originally made).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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7th April 1993

*L. J. H. Beighton*  
*C. W. Corlett*  
Two of the Commissioners of Inland Revenue

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## EXPLANATORY NOTE

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

These Regulations, which come into force on 7th May 1993, amend the Vocational Training (Tax Relief) Regulations 1992 (S.I.1992/746) by extending the definition of “approved auditor” in regulation 6 of those Regulations so as to include auditors appointed by bodies in Scotland or Northern Ireland for the purpose of auditing accounts relating to a provider of vocational training.