
STATUTORY INSTRUMENTS

1993 No. 561

INCOME TAX

The Taxes (Relief for Gifts) (Designated Educational Establishments) (Amendment) Regulations 1993

<i>Made</i>	- - - -	<i>8th March 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th March 1993</i>
<i>Coming into force</i>	- -	<i>1st April 1993</i>

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

Citation, interpretation, and commencement

1. These Regulations may be cited as the Taxes (Relief for Gifts) (Designated Educational Establishments) (Amendment) Regulations 1993 and shall come into force on 1st April 1993.

Amendment of the Taxes (Relief for Gifts) (Designated Educational Establishments) Regulations 1992

2. The Taxes (Relief for Gifts) (Designated Educational Establishments) Regulations 1992(2) are amended by—

- (a) the substitution in regulation 2(2) for “1944 to 1991” of “1944 to 1992”;
- (b) the substitution for paragraph 2 of Part III of the Schedule of—
“Any institution within the higher education sector (within the meaning of section 91(5) of the Further and Higher Education Act 1992) other than a university.”;
- (c) the omission of paragraph 3 of Part III of the Schedule;
- (d) the substitution for paragraph 4 of Part III of the Schedule of—
“Any institution of further or higher education (or both) maintained or assisted by a local education authority or in receipt of grant under regulations made under section 100(1)(b) of the Education Act 1944.”;

(1) 1988 c. 1; section 84 in its present form was inserted by section 68 of the Finance Act 1991 (c. 31).
(2) S.I.1992/42, to which there are amendments not relevant to these Regulations.

Status: This is the original version (as it was originally made).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

- (e) the substitution for paragraph 5 of Part III of the Schedule of—
 - “Any institution within the further education sector (within the meaning of section 91(3) of the Further and Higher Education Act 1992).”; and
- (f) the omission of paragraphs 6 to 22 of Part III of the Schedule.

8th March 1993

John Patten
The Secretary of State for Education

8th March 1993

David Hunt
The Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are consequential upon the Further and Higher Education Act 1992.

The only changes of substance are to the categories of establishment of further and higher education in England and Wales designated in Part III of the Schedule for the purposes of section 84 of the Income and Corporation Taxes Act 1988. Paragraphs 3, and 6 to 22 are omitted, and the institutions formerly designated under those paragraphs are now designated under paragraph 1 or the substituted paragraphs 2, 4 and 5.