1992 No. 109

TAXES

Taxes (Relief for Gifts) (Designated Educational Establishments) Regulations (Northern Ireland) 1992

Made	*11th March 1992*
Coming into operation . . .	*1st April 1992*

The Department of Education in exercise of the powers conferred on it by section 84(5) of the Income and Corporation Taxes Act 1988(**a**) and of every other power enabling it in that behalf, hereby makes the following Regulations:

Citation and commencement

1.—(1) These Regulations may be cited as the Taxes (Relief for Gifts) (Designated Educational Establishments) Regulations (Northern Ireland) 1992.

(2) These Regulations shall come into operation on 1st April 1992.

Interpretation

2. In these Regulations—

"charity" has the same meaning as in section 506(1) of the Income and Corporation Taxes Act 1988, and an establishment is an educational charity if the purposes for which it is established are exclusively educational purposes;

"institution of further education" is an institution providing further education within the meaning of Article 100(2) of the Education Reform (Northern Ireland) Order 1989(**b**);

"school" and "independent school" have the same meanings as in Article 2(2) of the Education and Libraries (Northern Ireland) Order 1986(**c**);

"training school" has the same meaning as in section 180 of the Children and Young Persons Act (Northern Ireland) 1968(**d**).

(**a**) 1988 c. 1; Section 84 in its present form was inserted by section 68 of the Finance Act 1991 c. 31
(**b**) S.I. 1989/2406 (N.I. 20)
(**c**) S.I. 1986/594 (N.I. 3)
(**d**) 1968 c. 34 (N.I.) as amended by Article 14(1) Schedule 5 of S.I. 1973/2163