



Charities and Trustee Investment (Scotland) Act 2005

2005 asp 10

^{F1}PART 1

CHARITIES

CHAPTER 6

CHARITY ACCOUNTS

Duty to keep accounts etc.

^{F1}45A Failure to provide statement of account: removal from Register

- (1) This section applies where—
 - (a) a charity has failed to send a copy of its statement of account to OSCR in pursuance of section 44(1)(d),
 - (b) the time by which the statement was due to be sent to OSCR by virtue of provision made under section 44(4)(f) has passed,
 - (c) the charity has not responded to communications from OSCR in respect of the failure, and
 - (d) a statement of account has not been prepared, and is not being prepared, under section 45.
- (2) OSCR may give the charity notice of its intention to remove the charity from the Register.
- (3) Unless the charity makes contact with OSCR within 3 months of the date on which notice under subsection (2) is given, OSCR may remove the charity from the Register.
- (4) A notice under subsection (2) must set out—
 - (a) that the notice has been given because the criteria in paragraphs (a) to (d) of subsection (1) have been met, and

Changes to legislation: Charities and Trustee Investment (Scotland) Act 2005, Section 45A is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (b) that the charity may be removed from the Register unless it makes contact with OSCR within the period specified in subsection (3).
- (5) OSCR—
- (a) must publish on its website a list of charities to which a notice under subsection (2) has been issued and remains in effect,
 - (b) may take such further steps as appear to it to be appropriate with a view to bringing the giving of a notice under subsection (2) to the attention of persons likely to be affected by it.
- (6) In relation to a SCIO, the power in subsection (3) to remove a charity from the Register is a power to take steps in accordance with regulations made under section 64(1)(d) to secure the dissolution of the SCIO and, following such dissolution, to remove it from the Register.]

Textual Amendments

- F1** S. 45A inserted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), ss. 12(4), 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1

Changes to legislation:

Charities and Trustee Investment (Scotland) Act 2005, Section 45A is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 2(1A) inserted by [2023 asp 5 sch. para. 1\(2\)](#)
- s. 3(3)(aa) inserted by [2023 asp 5 s. 2\(2\)\(a\)](#)
- s. 17(1)(ba) inserted by [2023 asp 5 s. 3\(2\)](#)
- s. 44(1)(ca) inserted by [2023 asp 5 s. 10\(2\)\(a\)\(i\)](#)
- s. 44(4A) inserted by [2023 asp 5 s. 10\(2\)\(b\)](#)
- s. 45B and cross-heading inserted by [2023 asp 5 s. 10\(3\)](#)
- s. 66A and cross-heading inserted by [2023 asp 5 s. 3\(3\)](#)
- s. 69(2)(a)(ai) inserted by [2023 asp 5 s. 4\(2\)\(a\)\(i\)](#)
- s. 69(2)(b)(i) words in s. 69(2)(b) renumbered as s. 69(2)(b)(i) by [2023 asp 5 s. 5\(2\)\(a\)\(i\)](#)
- s. 69(2)(b)(i) words inserted by [2023 asp 5 s. 5\(2\)\(a\)\(ii\)](#)
- s. 69(2)(b)(ii) inserted by [2023 asp 5 s. 5\(2\)\(a\)\(iii\)](#)
- s. 69(2)(f)-(i) inserted by [2023 asp 5 s. 5\(2\)\(d\)](#)
- s. 69(2)(da)(db) inserted by [2023 asp 5 s. 5\(2\)\(c\)](#)
- s. 69(2A) inserted by [2023 asp 5 s. 5\(3\)\(b\)](#)
- s. 69(3A) inserted by [2023 asp 5 s. 5\(3\)\(c\)](#)
- s. 69(7) inserted by [2023 asp 5 s. 5\(3\)\(e\)](#)
- s. 69A inserted by [2023 asp 5 s. 4\(3\)](#)
- s. 69B inserted by [2023 asp 5 s. 6\(2\)](#)
- s. 70(4)-(6) inserted by [2023 asp 5 s. 5\(4\)\(b\)](#)
- s. 70ZA70ZB inserted by [2023 asp 5 s. 7\(3\)](#)
- s. 71(pc) inserted by [2023 asp 5 s. 7\(4\)](#)
- s. 103(5)(ca) inserted by [2023 asp 5 s. 5\(5\)](#)
- s. 103(5)(cb) inserted by [2023 asp 5 s. 4\(4\)](#)