



Charities and Trustee Investment (Scotland) Act 2005

2005 asp 10

^{F1}PART 1 S

CHARITIES

CHAPTER 9 S

CHARITY TRUSTEES

General duties

66 Charity trustees: general duties S

- (1) A charity trustee must, in exercising functions in that capacity, act in the interests of the charity and must, in particular—
 - (a) seek, in good faith, to ensure that the charity acts in a manner which is consistent with its purposes,
 - (b) act with the care and diligence that it is reasonable to expect of a person who is managing the affairs of another person, and
 - (c) in circumstances capable of giving rise to a conflict of interest between the charity and any person responsible for the appointment of the charity trustee—
 - (i) put the interests of the charity before those of the other person, or
 - (ii) where any other duty prevents the charity trustee from doing so, disclose the conflicting interest to the charity and refrain from participating in any deliberation or decision of the other charity trustees with respect to the matter in question.
- (2) The charity trustees of a charity must ensure that the charity complies with any direction, requirement, notice or duty imposed on it by virtue of this Act.
- (3) Subsections (1) and (2) are without prejudice to any other duty imposed by enactment or otherwise on a charity trustee in relation to the exercise of functions in that capacity.

Changes to legislation: Charities and Trustee Investment (Scotland) Act 2005, Chapter 9 is up to date with all changes known to be in force on or before 26 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

- (4) Any breach of the duty under subsection (1) or (2) is to be treated as being misconduct in the administration of the charity.
- (5) All charity trustees must take such steps as are reasonably practicable for the purposes of ensuring—
 - (a) that any breach of a duty under subsection (1) or (2) is corrected by the trustee concerned and not repeated, and
 - (b) that any trustee who has been in serious or persistent breach of either or both of those duties is removed as a trustee.

Commencement Information

II S. 66 in force at 1.4.2006 by S.S.I. 2006/189, art. 2(1), Sch. Pt. 1

Remuneration

67 Remuneration for services **S**

- (1) A charity trustee may not be remunerated for services provided to the charity (including services provided in the capacity as a charity trustee or under a contract of employment) unless subsection (2) entitles the trustee to be so remunerated.
- (2) Where a charity trustee of a charity—
 - (a) provides services to or on behalf of the charity, or
 - ^[F1](b) is connected with a person who provides such services,]
 the person providing the services (the “service provider”) is entitled to be remunerated from the charity's funds for doing so only if the conditions set out in subsection (3) are met.
- (3) Those conditions are—
 - (a) that the maximum amount of the remuneration—
 - (i) is set out in a written agreement between the service provider and the charity (or, as the case may be, its charity trustees) under which the service provider is to provide the services in question, and
 - (ii) is reasonable in the circumstances,
 - (b) that, before entering into the agreement, the charity trustees were satisfied that it would be in the interests of the charity for those services to be provided by the service provider for that maximum amount,
 - (c) that, immediately after entering into the agreement, less than half of the total number of charity trustees of the charity fall within subsection (4), and
 - (d) that the charity's constitution does not contain any provision which expressly prohibits the service provider from receiving the remuneration.
- (4) A charity trustee falls within this subsection if the trustee is—
 - (a) party (in the capacity of a service provider) to a written agreement of the type described in subsection (3)(a)(i) under which any obligation is still to be fully discharged,
 - (b) entitled to receive remuneration from the charity's funds otherwise than by virtue of such an agreement, or

Changes to legislation: Charities and Trustee Investment (Scotland) Act 2005, Chapter 9 is up to date with all changes known to be in force on or before 26 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

- (c) connected with any other [^{F2}person who is party to an agreement or entitled to receive remuneration as mentioned in paragraph (a) or (b)].
- (5) Nothing in subsections (1) or (2) prevents a charity trustee or other service provider from receiving any remuneration from a charity's funds which that service provider is entitled to receive by virtue of—
- (a) any authorising provision of the charity's constitution which was in force on 15 November 2004,
 - (b) an order made by the Court of Session, or
 - (c) [^{F3}this Act or any other] enactment.
- (6) For the purposes of subsection (5)(a), an “authorising provision” is a provision which refers specifically to the payment of remuneration—
- (a) to the service provider concerned,
 - (b) where that service provider is a charity trustee, to a charity trustee, or
 - (c) where that service provider is connected to a charity trustee, to any person so connected.
- (7) Where a charity trustee or other service provider is remunerated in contravention of this section, the charity may recover the amount of remuneration; and proceedings for its recovery must be taken if OSCR so directs.

Textual Amendments

- F1** S. 67(2)(b) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), s. 21(2), **sch. para. 19(2)(a)**; S.S.I. 2024/63, reg. 2(1), sch. Pt. 1
- F2** Words in s. 67(4)(c) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), s. 21(2), **sch. para. 19(2)(b)**; S.S.I. 2024/63, reg. 2(1), sch. Pt. 1
- F3** Words in s. 67(5)(c) substituted (1.8.2010) by Public Services Reform (Scotland) Act 2010 (asp 8), **ss. 127(1), 134(7)**; S.S.I. 2010/221, art. 3(2), Sch.

Commencement Information

- I2** S. 67 in force at 1.4.2006 by S.S.I. 2006/189, art. 2(1), **Sch. Pt. 1**

68 Remuneration: supplementary **S**

- (1) In section 67—
- “benefit” means any direct or indirect benefit,
- “maximum amount”, in relation to remuneration, means the maximum amount of the remuneration whether specified in or ascertainable under the terms of the agreement in question,
- “remuneration” includes any benefit in kind (and “remunerated” is to be construed accordingly),
- “services” includes goods that are supplied in connection with the provision of services.
- (2) For the purposes of that section, the following persons are “connected” with a charity trustee—
- (a) any person—
 - (i) to whom the trustee is married,
 - (ii) who is the civil partner of the trustee, or

Changes to legislation: Charities and Trustee Investment (Scotland) Act 2005, Chapter 9 is up to date with all changes known to be in force on or before 26 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

- (iii) with whom the trustee is living as husband and wife or, where the trustee and the other person are of the same sex, in an equivalent relationship,
 - (b) any child, parent, grandchild, grandparent, brother or sister of the trustee (and any spouse [^{F4}or civil partner] of any such person),
 - (c) any institution which is controlled (whether directly or through one or more nominees) by—
 - (i) the charity trustee,
 - (ii) any person with whom the charity trustee is connected by virtue of paragraph (a), (b), (d) or (e), or
 - (iii) two or more persons falling within sub-paragraph (i) or (ii), when taken together,
 - (d) a body corporate in which—
 - (i) the charity trustee has a substantial interest,
 - (ii) any person with whom the charity trustee is connected by virtue of paragraph (a), (b), (c) or (e) has a substantial interest, or
 - (iii) two or more persons falling within sub-paragraph (i) or (ii), when taken together, have a substantial interest,
 - (e) a Scottish partnership in which one or more of the partners is—
 - (i) the charity trustee, or
 - (ii) a person with whom the charity trustee is, by virtue of paragraph (a) or (b), connected.
- (3) For the purposes of subsection (2) a person who is—
- (a) another person's stepchild, or
 - (b) brought up or treated by another person as if the person were a child of the other person,
- is to be treated as that other person's child.
- (4) Section 105 sets out when a person is to be treated as being in control of an institution or as having a substantial interest in a body corporate.

Textual Amendments

F4 Words in s. 68(2)(b) inserted (1.4.2024) by [Charities \(Regulation and Administration\) \(Scotland\) Act 2023 \(asp 5\), s. 21\(2\), sch. para. 19\(3\)](#); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1

Commencement Information

I3 S. 68 in force at 1.4.2006 by [S.S.I. 2006/189, art. 2\(1\), Sch. Pt. 1](#)

[^{F5}68A Charity trustees' indemnity insurance **S**

- (1) The charity trustees of a charity may arrange for the purchase, from the charity's funds, of insurance designed to indemnify the charity trustees against personal liability in respect of any negligence, default or breach of duty committed by them in their capacity as—
- (a) charity trustees, or
 - (b) directors or officers of any body corporate carrying on any activities on behalf of the charity.

Changes to legislation: Charities and Trustee Investment (Scotland) Act 2005, Chapter 9 is up to date with all changes known to be in force on or before 26 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

- (2) The terms of such insurance must, however, be framed to exclude the provision of any indemnity for a charity trustee in respect of any liability incurred by the charity trustee—
- (a) to pay—
 - (i) a fine imposed in criminal proceedings,
 - (ii) a sum payable to a regulatory authority by way of a penalty in respect of non-compliance with any requirement of a regulatory nature,
 - (b) in respect of representation in any criminal proceedings in which the charity trustee is convicted of an offence arising out of any fraud or dishonesty, or wilful or reckless misconduct, by the charity trustee,
 - (c) to the charity that arises out of any conduct which the charity trustee knew (or must reasonably be assumed to have known) was not in the interests of the charity or in the case of which the charity trustee did not care whether it was in the interests of the charity or not.
- (3) For the purposes of subsection (2)(b) the reference to conviction does not include a conviction—
- (a) quashed by an order under section 118(1)(b) or 183(1)(c) of the Criminal Procedure (Scotland) Act 1995 (c. 46),
 - (b) quashed by an order under section 118(1)(c) of that Act and which order has the effect of an acquittal by virtue of section 119(9) of that Act or otherwise,
 - (c) in relation to which the verdict is set aside by an order under section 183(1)(d) of that Act and which order has the effect of an acquittal by virtue of section 185(9) of that Act or otherwise.
- (4) This section—
- (a) does not authorise the purchase of any insurance whose purchase is expressly prohibited by the charity's constitution,
 - (b) has effect despite any provision prohibiting the charity trustees receiving any personal benefit from the charity's funds.]

Textual Amendments

F5 S. 68A inserted (1.8.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), ss. 127(2), 134(7); S.S.I. 2010/221, art. 3(2), Sch.

Disqualification

69 Disqualification from being charity trustee **S**

- (1) The persons specified in subsection (2) are disqualified from being charity trustees.
- (2) Those persons are any person who—
- (a) has been convicted of—
 - (i) an offence involving dishonesty,
 - (ii) an offence under this Act,
 - (b) is an undischarged bankrupt,

Changes to legislation: Charities and Trustee Investment (Scotland) Act 2005, Chapter 9 is up to date with all changes known to be in force on or before 26 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

- (c) has been removed, under section 7 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 (c. 40) or section 34 of this Act, from being concerned in the management or control of any body,
 - (d) has been removed from the office of charity trustee or trustee for a charity by an order made—
 - (i) ^{F6}by the Charity Commission for England and Wales under ^{F7}section 79(2)(a) of the Charities Act 2011 or ^{F7}section 18(2)(i) of the Charities Act 1993 or] by the Charity Commissioners for England and Wales ^{F8}, whether under section ^{F9}18(2)(i) of the 1993 Act ^{F9} or under ^{F9}section 20(1A)(i) of the Charities Act 1960 (c. 58) or section 20(1) of that Act (as in force before the commencement of section 8 of the Charities Act 1992 (c. 41)), or
 - (ii) by Her Majesty's High Court of Justice in England, on the grounds of any misconduct in the administration of the charity for which the person was responsible or to which the person was privy, or which the person's conduct contributed to or facilitated,
 - (e) is subject to a disqualification order or disqualification undertaking under the Company Directors Disqualification Act 1986 (c. 46) or the Company Directors Disqualification (Northern Ireland) Order 2002 (S.I.2002/3150).
- (3) A person referred to in subsection (2)(a) is not disqualified under subsection (1) if the conviction is spent by virtue of the Rehabilitation of Offenders Act 1974 (c. 53).
- (4) OSCR may, on the application of a person disqualified under subsection (1), waive the disqualification either generally or in relation to a particular charity or type of charity.
- (5) OSCR must notify a waiver under subsection (4) to the person concerned.
- (6) OSCR must not grant a waiver under subsection (4) if to do so would prejudice the operation of the Company Directors Disqualification Act 1986 (c. 46) or the Company Directors Disqualification (Northern Ireland) Order 2002 (S.I.2002/3150).

Textual Amendments

- F6** Words in s. 69(2)(d)(i) inserted (27.2.2007) by Charities Act 2006 (c. 50), s. 79(2), **Sch. 8 para. 211(a)**; S.I. 2007/309, art. 2, Sch.
- F7** Words in s. 69(2)(d)(i) inserted (14.3.2012) by Charities Act 2011 (c. 25), s. 355, **Sch. 7 para. 107** (with s. 20(2), Sch. 8)
- F8** Words in s. 69(2)(d)(i) substituted (27.2.2007) by Charities Act 2006 (c. 50), s. 79(2), **Sch. 8 para. 211(b)**; S.I. 2007/309, art. 2, Sch.
- F9** Words in s. 69(2)(d)(i) substituted (14.3.2012) by Charities Act 2011 (c. 25), s. 355, **Sch. 7 para. 107** (with s. 20(2), Sch. 8)

Commencement Information

- I4** S. 69 in force at 1.4.2006 by S.S.I. 2006/189, art. 2(1), **Sch. Pt. 1** (with art. 3(2)-(4))

70 Disqualification: supplementary **S**

- (1) A person who acts as a charity trustee while disqualified by virtue of section 69 is guilty of an offence and liable—
- (a) on summary conviction, to imprisonment for a period not exceeding 6 months or a fine not exceeding level 5 on the standard scale or both,

Changes to legislation: Charities and Trustee Investment (Scotland) Act 2005, Chapter 9 is up to date with all changes known to be in force on or before 26 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) on conviction on indictment, to imprisonment for a period not exceeding 2 years or a fine or both.
- (2) Any acts done as a charity trustee by a person disqualified by virtue of section 69 from being a charity trustee are not invalid by reason only of the disqualification.
- (3) In section 69(2)(b), “undischarged bankrupt” means a person—
- (a) whose estate has been sequestrated, who has been adjudged bankrupt or who has granted a trust deed for or entered into an arrangement with creditors, and
 - (b) who has not been discharged under or by virtue of—
 - (i) section ^{F10}137, 138 or 140 of the Bankruptcy (Scotland) Act 2016],
 - ^{F11}(ii)
 - (iii) section 279 or 280 of the Insolvency Act 1986 (c. 45), or
 - (iv) any other enactment or rule of law subsisting at the time of the person's discharge.

Textual Amendments

F10 Words in s. 70(3)(b)(i) substituted (30.11.2016) by [Bankruptcy \(Scotland\) Act 2016 \(asp 21\)](#), s. 237(2), [sch. 8 para. 22\(a\)](#) (with [ss. 232, 234\(3\), 235, 236](#)); S.S.I. 2016/294, reg. 2

F11 S. 70(3)(b)(ii) omitted (30.11.2016) by virtue of [Bankruptcy \(Scotland\) Act 2016 \(asp 21\)](#), s. 237(2), [sch. 8 para. 22\(b\)](#) (with [ss. 232, 234\(3\), 235, 236](#)); S.S.I. 2016/294, reg. 2

Commencement Information

I5 S. 70 in force at 1.4.2006 by [S.S.I. 2006/189](#), art. 2(1), [Sch. Pt. 1](#)

^{F12}Appointment

Textual Amendments

F12 S. 70A inserted (1.8.2010) by [Public Services Reform \(Scotland\) Act 2010 \(asp 8\)](#), [ss. 126, 134\(7\)](#); [S.S.I. 2010/221](#), art. 3(2), [Sch.](#)

70A Appointment of charity trustees **S**

- ^{F13}(1) OSCR may, on the request of a charity, appoint a person as an interim charity trustee for the charity where—
- (a) the charity has an insufficient number of charity trustees to be able to appoint a charity trustee under its constitution, and
 - (b) the charity’s constitution does not provide a mechanism for appointing a charity trustee in such circumstances.
- (2) OSCR may, of its own accord or on the representation of any person, appoint a person as an interim charity trustee for a charity where OSCR is satisfied that—
- (a) the charity has no existing charity trustees,
 - (b) all of the charity’s existing charity trustees either—
 - (i) cannot be found, or
 - (ii) are not acting and are not expected to resume acting, or

Changes to legislation: Charities and Trustee Investment (Scotland) Act 2005, Chapter 9 is up to date with all changes known to be in force on or before 26 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

- (c) the number of the charity's existing charity trustees who fall within subparagraph (i) or (ii) of paragraph (b) is such that the charity is unable to make a request under subsection (1).]
- (3) OSCR may appoint more than one [^{F14}interim] charity trustee under subsection [^{F15}(1) or] (2), but only as many as is necessary for the charity to be able to appoint charity trustees under its constitution [^{F16}without requiring involvement from charity trustees who cannot be found or are not acting].
- (4) A person appointed as an [^{F17}interim] charity trustee under subsection [^{F18}(1) or] (2)—
- is appointed for the period of 12 months (or such shorter period as OSCR thinks fit) starting with the date of appointment, and
 - has the same functions as a charity trustee appointed under the charity's constitution.
- (5) Despite subsection (4)(a), if—
- at the end of the period mentioned in that subsection, the charity is ^{F19}... not (but for the [^{F20}interim] charity trustee) able to appoint a charity trustee under its constitution [^{F21}without requiring involvement from charity trustees who cannot be found or are not acting], and
 - OSCR, the majority of the charity trustees (or if only two trustees, either of them) and the [^{F22}interim] charity trustee agree to an extension,
- an [^{F23}interim] charity trustee's period of appointment may be extended by one period of up to three months starting with the expiry of the original period of appointment.
- [For the purpose of subsection (5)(b), no account is to be taken of any charity trustees ^{F24}(5A) who cannot be found or are not acting.]
- (6) Nothing in subsections (1) to (5) prevents a person appointed as an [^{F25}interim] charity trustee by OSCR under subsection [^{F26}(1) or] (2) from being appointed as a charity trustee by the charity under its constitution.
- (7) But the [^{F27}interim] charity trustee may not vote on whether to make such an appointment.
- (8) Where an [^{F28}interim] charity trustee is appointed as a charity trustee under the charity's constitution, the person's appointment as an [^{F28}interim] charity trustee comes to an end on the date of that subsequent appointment.]
- [^{F29}(9) For the purposes of subsection (1), a request is the request of a charity if it is from—
- the majority of the charity trustees of the charity, or
 - if there are only two charity trustees of the charity, either of them.]

Textual Amendments

- F13** S. 70A(1)(2) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), ss. 8(2), 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F14** Word in s. 70A(3) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), ss. 8(3)(a), 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F15** Words in s. 70A(3) inserted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), ss. 8(3)(b), 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F16** Words in s. 70A(3) inserted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), ss. 8(3)(c), 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)

Changes to legislation: Charities and Trustee Investment (Scotland) Act 2005, Chapter 9 is up to date with all changes known to be in force on or before 26 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

- F17** Word in s. 70A(4) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(4)(a)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F18** Words in s. 70A(4) inserted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(4)(b)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F19** Word in s. 70A(5)(a) repealed (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(5)(a)(i)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F20** Word in s. 70A(5)(a) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(5)(a)(ii)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F21** Words in s. 70A(5)(a) inserted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(5)(a)(iii)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F22** Word in s. 70A(5)(b) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(5)(b)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F23** Word in s. 70A(5) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(5)(c)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F24** S. 70A(5A) inserted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(6)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F25** Word in s. 70A(6) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(7)(a)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F26** Words in s. 70A(6) inserted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(7)(b)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F27** Word in s. 70A(7) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(8)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F28** Word in s. 70A(8) substituted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(9)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)
- F29** S. 70A(9) inserted (1.4.2024) by Charities (Regulation and Administration) (Scotland) Act 2023 (asp 5), **ss. 8(10)**, 21(2); S.S.I. 2024/63, reg. 2(1), sch. Pt. 1 (with reg. 3)

Changes to legislation:

Charities and Trustee Investment (Scotland) Act 2005, Chapter 9 is up to date with all changes known to be in force on or before 26 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 :

- Pt. 1 Ch. 9 title substituted by [2023 asp 5 s. 6\(4\)](#)

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\(4\)](#)