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SCOTTISH STATUTORY INSTRUMENTS

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**2006 No. 189**

**The Charities and Trustee Investment  
(Scotland) Act 2005 (Commencement No. 3,  
Transitional and Savings Provision) Order 2006**

**Citation and interpretation**

1.—(1) This Order may be cited as the Charities and Trustee Investment (Scotland) Act 2005 (Commencement No. 3, Transitional and Savings Provision) Order 2006.

(2) In this Order, “the Act” means the Charities and Trustee Investment (Scotland) Act 2005.

**Commencement of provisions**

2.—(1) The provisions of the Act specified in Part 1 of the Schedule to this Order, so far as not already in force, shall come into force on 1st April 2006.

(2) The provisions of the Act specified in Part 2 of the Schedule to this Order, so far as not already in force, shall come into force on 24th April 2006.

**Transitional and savings provision**

3.—(1) Notwithstanding the repeal of sections 3, 4, 5 and 15(1) to (8) of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990<sup>(1)</sup> by the coming into force of paragraph 7(b) of Schedule 4 to the Act on 1st April 2006, those provisions of the 1990 Act and the following Regulations and Orders—

- (a) the Charities Accounts (Scotland) Regulations 1992<sup>(2)</sup>;
- (b) the Charities (Exemptions from Accounting Requirements) (Scotland) Regulations 1993<sup>(3)</sup>;
- (c) the Charities (Exemptions from Accounting Requirements) (Scotland) Amendment Regulations 1995<sup>(4)</sup>;
- (d) the Charities (Exemption from Accounting Requirements) (Scotland) Amendment Regulations 2000<sup>(5)</sup>;
- (e) the Charities (Designated Religious Bodies) (Scotland) Order 1993<sup>(6)</sup>;
- (f) the Charities (Designated Religious Bodies) (Scotland) Order 2005<sup>(7)</sup>,

shall continue to apply to a charity in relation to accounts for a financial year beginning before 1st April 2006.

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(1) 1990 c. 40.

(2) S.I.1992/2165.

(3) S.I. 1993/1624 as amended by S.I. 1995/645 and S.S.I. 2000/49.

(4) S.I. 1995/645.

(5) S.S.I. 2000/49.

(6) S.I. 1993/2774.

(7) S.S.I. 2005/306.

(2) The following provisions of the Act shall not apply to a designated religious body until 1st October 2007–

- (a) subsections (1) to (6) of section 16 (in so far as those subsections relate to any action set out in subsection (2)(b) to (d) of that section);
- (b) section 28(3);
- (c) section 31(4) and (6);
- (d) section 34(5)(c) to (e);
- (e) section 69.

(3) Paragraphs (1) and (2) do not apply to a designated religious body which has been designated as a designated religious charity under section 65 of the Act.

(4) In this article, “designated religious body” means a body designated as such in either the Charities (Designated Religious Bodies) (Scotland) Order 1993 or the Charities (Designated Religious Bodies) (Scotland) Order 2005, and those Orders and section 3 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 shall continue to apply for the purposes of paragraphs (2) and (3) of this article notwithstanding the repeal of that section.

St Andrew’s House,  
Edinburgh  
31st March 2006

*MALCOLM CHISHOLM*  
A member of the Scottish Executive