Executive Note

The Scottish Charity Register (Transitional) Order 2006 (S.S.I. 2006/188)

The above instrument was made in exercise of the powers conferred by Section 99(3) of the Charities and Trustee Investment (Scotland) Act 2005. The instrument is subject to negative resolution procedure.

Policy Objectives

The purpose of the instrument is to set out transitional arrangements in relation to the Scottish Charity Register set out in section 3 and section 99 of the Charities and Trustee Investment (Scotland) Act 2005. The power in section 99(3) of the Act was included to allow a transitional order to be made to ensure a smooth transfer to the Scottish Charity Register which comes into force on 1 April 2006.

The order sets out transitional arrangements to provide OSCR with 18 months to obtain all the information required for the Scottish Charity Register under section 3(3) of the Act. The Scottish Charity Register comes into being on 1st April and will contain all the bodies which were on the Inland Revenue's 'Scottish' charity index – this index does not contain all the information required under section 3(3) of the Act for every charity.

The order also provides charities which were not on the Inland Revenue's 'Scottish' charity index (such as UK charities with a head office outside Scotland) 12 months to apply to OSCR for registration and ensures that they are not penalised in the meantime.

Without an order under section 99 has OSCR will be in breach of section 3(3) of the Act and any charity not on the Scottish Charity register on day 1 (such as UK charities with a head office outside Scotland) will be unable to hold themselves out as a charity in Scotland.

Consultation

The following were consulted during the preparation of the instrument

- OSCR

In addition, section 99 and the inclusion of a power to make transitional arrangements were agreed by the Communities Committee and the Parliament during the parliamentary passage of the Charities and Trustee Investment (Scotland) Bill.

Financial Effects

This instrument has no financial impact on the bodies for which it set out transitional arrangements, it merely provides them with time to comply with provisions in the Act. A Regulatory Impact Assessment is not therefore necessary.

Scottish Executive Development Department
March 2006