
SCOTTISH STATUTORY INSTRUMENTS

2006 No. 218

The Charities Accounts (Scotland) Regulations 2006

Submission of statement of account to OSCR

5.—(1) A charity must send to OSCR, as required by section 44 of the 2005 Act, a copy of the statement of account not more than 9 months after the end of its financial year.

(2) Where a charity is removed from the Register, the body must send to OSCR a copy of the statement account within a period of not more than 9 months from the date of removal from the Register.