
EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision in consequence of the [Charities and Trustee Investment \(Scotland\) Act 2005 \(asp 10\)](#) (“the Act”). The Act creates an office to be known as the Office of the Scottish Charity Regulator and a body corporate, to be known as the Scottish Charity Regulator, which is to be the holder of that office. The Act also reforms charity law in Scotland generally.

Article 2 adds the office known as the Office of the Scottish Charity Regulator to those offices which are not ministerial offices in the Scottish Administration. Article 3 makes provision so as to permit the Commissioners for Her Majesty’s Revenue and Customs to disclose information to the Scottish Charity Regulator for the purpose of the functions of that office.

Article 4 is concerned with action to be taken by the registrar of companies or the Financial Services Authority on receipt of information from the Scottish Charity Regulator relating to the conversion of a company or a registered society (under the Industrial and Provident Societies Act 1965 (c. 12)) into a Scottish charitable incorporated organisation. Article 5 and the Schedule make modifications of primary and secondary legislation in consequence of the Act.