

## SCHEDULES

### SCHEDULE 7

#### CHARITABLE INCORPORATED ORGANISATIONS

##### PART 2

###### OTHER AMENDMENTS OF 1993 ACT

- 3 The 1993 Act is further amended as follows.
- 4 In section 45 (annual reports), after subsection (3A) insert—
- “(3B) But in the case of a charity which is constituted as a CIO—
- (a) the requirement imposed by subsection (3) applies whatever the charity’s gross income is, and
- (b) subsection (3A) does not apply.”
- 5 In section 48 (annual returns), in subsection (1A), at the end add “(but this subsection does not apply if the charity is constituted as a CIO)”.
- 6 In section 86 (regulations and orders)—
- (a) in subsection (2), after paragraph (a) insert—
- “(aa) to regulations under section 69N above; and no regulations shall be made under that section unless a draft of the regulations has been laid before and approved by a resolution of each House of Parliament; or”,
- (b) in subsection (4), for “or 45” substitute “, 45, 69N or 69Q”.
- 7 In section 97 (general interpretation), in subsection (1), at the appropriate place insert—
- ““CIO” means charitable incorporated organisation;”.