
STATUTORY INSTRUMENTS

1993 No. 2036

The Public Trusts (Reorganisation) (Scotland) Regulations 1993

Small trusts: notification to Lord Advocate

4. The trustees shall send to the Lord Advocate the following documents to arrive not later than 7 days after the date of publication of the notice in a newspaper as required by regulation 3 above, namely:—

- (a) a copy of the trust deed;
- (b) a copy of the newspaper containing the published notice;
- (c) a copy of the most recent accounts of the trust; and
- (d) in the case where the resolution is passed under section 10(3) of the Act—
 - (i) a copy of the resolution;
 - (ii) a statement of the date as to when the trustees propose, subject to section 10(14) of the Act, to give effect to the resolution; and
 - (iii) a statement of the reasons as to why the trustees consider that they have fulfilled their obligations under section 10(4) and (5) of the Act and, where the trust is a recognised body, under section 10(6) of the Act, together with, in the latter case, any supporting evidence from the Commissioners of Inland Revenue confirming the matters as to which the trustees are required to ensure by section 10(6) of the Act;
- (e) in the case where the resolution is passed under section 10(8) of the Act—
 - (i) a copy of the resolution;
 - (ii) a statement of the date as to when the trustees propose, subject to section 10(14) of the Act, to give effect to the resolution;
 - (iii) a statement of the reasons as to why the trustees consider that they have fulfilled their obligations under section 10(9)(a) of the Act and, where the trust is a recognised body, under section 10(9)(b) of the Act, together with, in the latter case, any supporting evidence from the Commissioners of Inland Revenue confirming the matters as to which the trustees are required to ensure by section 10(9)(b) of the Act;
 - (iv) a statement as to what is to happen about any liabilities of the trust and whether those liabilities are to be met by the trustees of the trust or trusts to which it is proposed to transfer the assets of the small trust; and
 - (v) a copy of a letter from the trustees of the trust or trusts to which it is proposed to transfer the assets of the small trust confirming that those trustees will consent to the transfer of those assets; and, if necessary, to meet any liabilities of the small trust; and
- (f) in the case where the resolution is passed under section 10(10) of the Act—
 - (i) a copy of the resolution;
 - (ii) a statement of the date as to when the trustees propose, subject to section 10(14) of the Act, to give effect to the resolution;
 - (iii) a statement of the reasons as to why the trustees consider that they have fulfilled their obligations under section 10(11)(a) of the Act and, where the trust is a recognised

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body, under section 10(11)(b) of the Act, together with, in the latter case, any supporting evidence from the Commissioners of Inland Revenue confirming the matters as to which the trustees are required to ensure by section 10(11)(b) of the Act; and

- (iv) a copy of a letter from the trustees of the other trust or trusts with which it is proposed that the small trust will be amalgamated confirming that those trustees will agree to such amalgamation.