## STATUTORY INSTRUMENTS

## 2008 No. 3267

## The Charities Act 2006 (Commencement No. 5, Transitional and Transitory Provisions and Savings) Order 2008

## Preparation etc. of accounts by excepted charities: transitory provision and savings

- **10.**—(1) During such time as section 46(3A) of the 1993 Act is not in force, section 46(3) of the 1993 Act, as amended by the provisions of the 2006 Act commenced by article 2 of this Order for the purposes specified in Column 3 of the Schedule, applies with the modifications specified in paragraph (2).
- (2) Section 46(3) of the 1993 Act applies as if the reference to "subsections (3A) and (3B) below" were a reference to subsection (3B) only.