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STATUTORY INSTRUMENTS

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**2008 No. 3267**

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

**Formerly specified educational institutions: transitional and transitory provisions and savings**

**13.**—(1) The charity trustees of a formerly specified educational institution are not required to comply with the provisions of the 1993 Act specified in paragraph (2) in respect of any transitory financial year.

(2) The specified provisions are—

(a) if the formerly specified educational institution is not a company—

- (i) sections 41, 42, 48 and 49A; and
- (ii) Schedule 5A;

(b) if the formerly specified education institution is a company—

- (i) sections 48 and 49A; and
- (ii) Schedule 5A.

(3) Nothing in sections 43, 44 and 44A of the 1993 Act applies to a formerly specified educational institution which is not a relevant specified institution in respect of any transitory financial year.

(4) In addition—

- (a) the charity trustees of a formerly specified educational institution which is not a qualifying excepted charity are not required to comply with section 45 of the 1993 Act in respect of any transitory financial year; and
- (b) accordingly, in so far as it relates to compliance with section 45 of the 1993 Act, section 49 of the 1993 Act does not apply to those charity trustees in respect of any transitory financial year.