
STATUTORY INSTRUMENTS

2012 No. 3012

**The Charitable Incorporated
Organisations (General) Regulations 2012**

PART 4

CIO CAPACITY AND RELATED MATTERS

Common seal

23.—(1) A CIO may have a common seal but need not have one.

(2) A CIO which has a common seal must have its name engraved in legible characters on the seal.

(3) Subsections (3) and (5) of section 45 of the Companies Act 2006 (offence of failure to comply with requirements in relation to common seal)(1) apply in relation to a failure by a CIO to comply with paragraph (2) as they apply in relation to a failure by a company to comply with subsection (2) of that section; and, in its application by virtue of this paragraph, subsection (3) of that section has effect as if paragraph (a) were omitted.

(4) Subsections (4) and (5) of that section (offence of using etc. a seal which does not satisfy the necessary requirements) apply to the use, or authorisation of the use, of a seal of a CIO which does not comply with paragraph (2) as they apply to the use, or authorisation of the use, of a seal of a company which does not comply with subsection (2) of that section.

(5) The following provisions of Part 36 of the Companies Act 2006 (offences under the Companies Acts) apply in relation to an offence under that Act committed by virtue of this regulation as they apply to an offence under the Companies Acts—

- (a) section 1121 (liability of officer in default);
- (b) section 1122 (liability of company as officer in default);
- (c) section 1127 (summary proceedings: venue);
- (d) section 1128 (summary proceedings: time limit for proceedings);
- (e) section 1129 (legal professional privilege); and
- (f) section 1132 (production and inspection of documents where offence suspected).

(6) In their application to CIOs the provisions of the Companies Act 2006 mentioned in this regulation have effect as if—

- (a) for references to a company there were substituted references to a CIO;
- (b) for references to an officer of a company there were substituted references to a charity trustee of a CIO;
- (c) provisions relating only to Scotland or Northern Ireland were omitted;
- (d) references to the Secretary of State were omitted.

(7) In its application to CIOs section 1121 has effect as if subsection (2) were omitted.

- (8) In its application to CIOs section 1122 has effect as if the following were substituted—
- “(1) Where a company is an officer of a CIO, it does not commit an offence as a charity trustee in default unless one of its officers is in default.
 - (2) Where any such offence is committed by a company the officer in question also commits the offence and is liable to be proceeded against and punished accordingly.
 - (3) In this section—
 - “in default” has the meaning given by section 1121;
 - “officer” includes any director, manager or secretary.”
- (9) In its application to CIOs section 1132(3)(b) has effect as if for “the secretary of the company, or such other officer of it” there were substituted “such charity trustee of the CIO”.