

SCHEDULE 13 CHARITIES RELIEF

Interpretation

- 15 (1) In this schedule, “charity” means—
- (a) a body registered in the Scottish Charity Register, or
 - (b) a body which is—
 - (i) established under the law of a relevant territory,
 - (ii) managed or controlled wholly or mainly outwith Scotland, and
 - (iii) meets at least one of the conditions in sub-paragraph (2).
- (2) The conditions are—
- (a) the body is registered in a register corresponding to the Scottish Charity Register,
 - (b) the body’s purposes consist only of one or more of the charitable purposes.
- (3) A relevant territory is—
- (a) England and Wales,
 - (b) Northern Ireland,
 - (c) a member State of the European Union other than the United Kingdom, or
 - (d) a territory specified in regulations made by the Scottish Ministers.