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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order is the third commencement order under the Charities and Trustee Investment (Scotland) Act 2005 (“the Act”).

Article 2 and the Schedule to this Order brings into force on 1st April and 24th April 2006 all the provisions of the Act that are not already in force with the exception of sections 39 to 42 which relate to the reorganisation of charities, sections 49 to 64 of the Act which relate to Scottish Charitable Incorporated Organisations, sections 84 to 92 which relate to public benevolent collections and section 96 (power of a charity to participate in certain financial schemes). All of schedule 4 is commenced by this Order with the exception of paragraphs 5(b) and (c), 8 and 11.

Article 3 makes transitional and savings provisions in relation to the accounts of charities and designated religious bodies. It also provides that certain provisions of the Act are not to apply to designated religious bodies until 31st October 2007 or until those bodies become designated religious charities in terms of section 65 of the Act. Article 3(3) provides the transitional and savings provision shall cease to have effect if a designated religious body is designated as a religious charity in terms of section 65 of the Act.