EXPLANATORY NOTE

(This note is not part of the Order)

This Order commences sections 1(1) to (4) and (6) to (10), 9, 75 and 99(3) and (4) and Schedules 1 and 2 of the Charities and Trustee Investment (Scotland) Act 2005 ("the Act"). Section 1 establishes an office to be known as the Office of the Scottish Charity Regulator and establishes a body corporate, the Scottish Charity Regulator ("OSCR") which is to be the holder of that office. Schedule 1 provides detailed membership and other constitutional arrangements for OSCR and section 9 gives OSCR a statutory duty to issue guidance on how it determines whether a body meets the charity test.

Section 75 requires Scottish Ministers to constitute the Scottish Charity Appeals Panel, a new tribunal to be set up to provide an independent appeal mechanism for decisions made by OSCR and Schedule 2 sets out further details for the constitution and operation of the Scottish Charity Appeals Panel.

Section 99(3) allows Scottish Ministers to disapply section 3(3) of the Act, by order for up to 18 months. Disapplying section 3(3) allows OSCR time to gather the necessary information on each charity before having to enter details on the Scottish charity register.