
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Scottish Charitable Incorporated Organisations (Removal from Register and Dissolution) Regulations 2011 (“the 2011 Regulations”). Regulation 8 of the 2011 Regulations currently makes provision about the steps that must be taken in relation to removal from the Scottish Charity Register and dissolution of any Scottish Charitable Incorporated Organisation (“SCIO”) which no longer meets the charity test under section 7 of the Charities and Trustee Investment (Scotland) Act 2005 (“the 2005 Act”), including where a SCIO has failed to comply with a direction from the Office of the Scottish Charity Regulator (“OSCR”) as regards meeting the charity test.

These Regulations amend regulation 8 to also provide for the steps that may be taken in relation to removal from the Register and dissolution of any SCIO which has failed to comply with a direction from OSCR to change its name under section 12 of the 2005 Act. Regulation 2(2) of the 2011 Regulations is also amended to disapply section 12(5) of the 2005 Act in relation to a SCIO.

These Regulations apply to any directions by OSCR under section 12 made on or after 6th January 2014.