

2025 No. 168 (C. 16)

CHARITIES

**The Charities (Regulation and Administration) (Scotland) Act 2023
(Commencement No. 2, Transitional and Saving Provisions)
Regulations 2025**

<i>Made</i> - - - -	<i>3rd June 2025</i>
<i>Laid before the Scottish Parliament</i>	<i>5th June 2025</i>
<i>Coming into force</i> - -	<i>30th June 2025</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 21(2) and (3) of the Charities (Regulation and Administration) (Scotland) Act 2023^(a) and all other powers enabling them to do so.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Charities (Regulation and Administration) (Scotland) Act 2023 (Commencement No. 2, Transitional and Saving Provisions) Regulations 2025 and come into force on 30 June 2025.

(2) In these Regulations, “the Act” means the Charities (Regulation and Administration) (Scotland) Act 2023.

Appointed days

2.—(1) 30 June 2025 is the day appointed for the coming into force of the provisions of the Act specified in column 1 of the table in Part 1 of the schedule (the subject matter of which is described in the corresponding entry in column 2 of that table).

(2) 31 August 2025 is the day appointed for the coming into force of the provisions of the Act specified in column 1 of the table in Part 2 of the schedule (the subject matter of which is described in the corresponding entry in column 2 of that table).

(3) Where a purpose is specified in column 3 of the table in Part 1 or Part 2 of the schedule, the corresponding provision in column 1 comes into force in accordance with paragraph (1) or (2) only for that purpose.

Transitional provision

3. Despite regulation 2, section 17(1)(ba) (notification of change in information about charity trustees) of the 2005 Act^(a) does not apply to a change which occurs before an answer to a question referred to in that paragraph has been provided to the holder of the Office of the Scottish Charity Regulator^(b).

Saving provision

4.—(1) Despite regulation 2, Chapter 7A (charity mergers) of the 2005 Act^(c) does not apply to a charity merger where all the property, rights and liabilities of the transferor (or of all of the transferors, where there is more than one) under the merger were transferred to the transferee before 30 June 2025.

(2) In this regulation, “charity merger”, “transferor” and “transferee” have the meanings given in section 64A of the 2005 Act.

St Andrew's House,
Edinburgh
3rd June 2025

SHIRLEY-ANNE SOMERVILLE
A member of the Scottish Government

(a) Section 17(1)(ba) is inserted by section 3(2) of the Charities (Regulation and Administration) (Scotland) Act 2023 (“the Act”).
(b) That office was established by section 1 of the Charities and Trustee Investment (Scotland) Act 2005 (asp 10).
(c) Chapter 7A was inserted by section 13(2) of the Act which was commenced (for limited purposes) by S.S.I. 2024/63.

SCHEDULE

Regulation 2

Appointed days

PART 1

Provisions of the Act coming into force on 30 June 2025

<i>Column 1 (provision of the Act)</i>	<i>Column 2 (subject matter)</i>	<i>Column 3 (purpose)</i>
Section 3	Information about charity trustees for OSCR's use	
Section 4	Disqualification: offences	For the purposes of making applications, waiving, and notifying the waiver of, disqualifications in accordance with section 69(4) and (5) of the 2005 Act and connected decisions, notices, reviews and appeals.
Section 5	Disqualification: other cases	For the purposes of making applications, waiving, and notifying the waiver of, disqualifications in accordance with section 69(4) and (5) of the 2005 Act and connected decisions, notices, reviews and appeals.
Section 6	Disqualification: senior management functions	For the purposes of making applications, waiving, and notifying the waiver of, disqualifications in accordance with section 69B(3), (4) and (5) of the 2005 Act(a) and connected decisions, notices, reviews and appeals.
Section 13	Recording of charity mergers and treatment of legacies	For all remaining purposes.

PART 2

Provisions of the Act coming into force on 31 August 2025

<i>Column 1 (provision of the Act)</i>	<i>Column 2 (subject matter)</i>	<i>Column 3 (purpose)</i>
Section 4	Disqualification: offences	For all remaining purposes.

(a) Section 69B is inserted by section 6(2) of the Act.

<i>Column 1 (provision of the Act)</i>	<i>Column 2 (subject matter)</i>	<i>Column 3 (purpose)</i>
Section 5	Disqualification: other cases	For all remaining purposes.
Section 6	Disqualification: senior management functions	For all remaining purposes.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring various provisions of the Charities (Regulation and Administration) (Scotland) Act 2023 (“the Act”) into force. The Bill for the Act received Royal Assent on 9 August 2023. By virtue of section 21(1), that section, together with sections 20 and 22, came into force on 10 August 2023.

Regulation 2(1), read in conjunction with regulation 2(3) and the table in Part 1 of the schedule, appoints 30 June 2025 for the coming into force of sections 3, 4 (for limited purposes), 5 (for limited purposes), 6 (for limited purposes) and 13 (for remaining purposes) of the Act.

Regulation 2(2), read in conjunction with regulation 2(3) and the table in Part 2 of the schedule, appoints 31 August 2025 for the coming into force of sections 4 (for remaining purposes), 5 (for remaining purposes) and 6 (for remaining purposes) of the Act.

Section 3 (information about charity trustees for OSCR’s use) of the Act amends the Charities and Trustee Investment (Scotland) Act 2005 (“the 2005 Act”) to place a duty on the Office of the Scottish Charity Regulator (“OSCR”) to keep, in a manner it thinks fit, a schedule of all charity trustees. Regulation 3 provides that new section 17(1)(ba) of the 2005 Act (inserted by section 3(2)) will not apply to any change of circumstance that occurs before an answer to a question specified by OSCR is provided to OSCR either through the annual returns process or by virtue of an updating of relevant information via the OSCR Online portal.

Section 4 (disqualification: offences) of the Act amends the 2005 Act to update the list of offences for which a person would be automatically disqualified from acting as a charity trustee. Section 5 (disqualification: other cases) of the Act amends the 2005 Act to further update the disqualification criteria, beyond the expansion relating to criminal offences covered by section 4 of the Act. Section 6 (disqualification: senior management functions) amends the 2005 Act to extend the disqualification rules to individuals holding office or employment with senior management functions in charities. Sections 4, 5 and 6 are commenced on 30 June 2025 for the limited purposes of allowing OSCR to receive, assess and issue notification of waiver regarding applications for waiver relating to the updated list of offences resulting in automatic disqualification (as provided for by these sections) before these sections are fully commenced on 31 August 2025.

Section 13 (recording of charity mergers and treatment of legacies) of the Act inserts Chapter 7A (charity mergers) into the 2005 Act which provides for the recording of charity mergers and the corresponding treatment of legacies. Regulation 4 provides that chapter 7A does not apply to a merger that has been completed before 30 June 2025.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

The following provisions of the Act have been brought into force by commencement Regulations made before the date of these Regulations.

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.S.I No.</i>
Section 1	1 April 2024	S.S.I. 2024/63
Section 6(1) and (5) (for limited purposes)	1 April 2024	S.S.I. 2024/63
Section 6(1) and (6) (for limited purposes)	1 October 2024	S.S.I. 2024/63
Section 7	1 October 2024	S.S.I. 2024/63
Section 8	1 April 2024	S.S.I. 2024/63
Section 9	1 April 2024	S.S.I. 2024/63
Section 12	1 April 2024	S.S.I. 2024/63
Section 13(1) and (2) (for limited purposes)	1 April 2024	S.S.I. 2024/63
Section 14	1 April 2024	S.S.I. 2024/63
Section 15	1 April 2024	S.S.I. 2024/63
Section 16	1 April 2024	S.S.I. 2024/63
Section 17	1 April 2024	S.S.I. 2024/63
Section 18	1 April 2024	S.S.I. 2024/63
Section 19 (for limited purposes)	1 April 2024	S.S.I. 2024/63
Section 19 (for remaining purposes)	1 October 2024	S.S.I. 2024/63
Schedule, paragraph 1	1 October 2024	S.S.I. 2024/63
Schedule, paragraphs 2 to 21	1 April 2024	S.S.I. 2024/63

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