

SCHEDULES

SCHEDULE 5

MEANING OF “CONNECTED PERSON” FOR PURPOSES OF SECTION 36(2)

- 1 In section 36(2) of this Act “connected person”, in relation to a charity, means—
- (a) a charity trustee or trustee for the charity;
 - (b) a person who is the donor of any land to the charity (whether the gift was made on or after the establishment of the charity);
 - (c) a child, parent, grandchild, grandparent, brother or sister of any such trustee or donor;
 - (d) an officer, agent or employee of the charity;
 - (e) the spouse of any person falling within any of sub-paragraphs (a) to (d) above;
 - (f) an institution which is controlled—
 - (i) by any person falling within any of sub-paragraphs (a) to (e) above, or
 - (ii) by two or more such persons taken together; or
 - (g) a body corporate in which—
 - (i) any connected person falling within any of sub-paragraphs (a) to (f) above has a substantial interest, or
 - (ii) two or more such persons, taken together, have a substantial interest.