



# Charities Act 1993

## 1993 CHAPTER 10

### PART VI

#### CHARITY ACCOUNTS, REPORTS AND RETURNS

#### 49 Offences

Any person who, without reasonable excuse, is persistently in default in relation to any requirement imposed—

- (a) by section 45(3) above (taken with section 45(4) or (5), as the case may require), or
- (b) by section 47(2) or 48(2) above,

shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 4 on the standard scale.