



Charities Act 2022

2022 CHAPTER 6

PART 5

CHARITY MERGERS

Gifts to merged charity

33 Gifts to merged charity

- (1) The Charities Act 2011 is amended as follows.
- (2) In section 239 (effect of registration of CIO), for subsection (3) substitute—
 - “(3) Subsection (4) applies to a gift if—
 - (a) the gift would have taken effect as a gift to one of the old CIOs if it had not been dissolved, and
 - (b) the date on which the gift would have taken effect is a date on or after the date of the registration of the new CIO.
 - (4) The gift takes effect as a gift to the new CIO.”
- (3) In section 244 (effect of confirmation of resolution to transfer property etc to another CIO), for subsection (2) substitute—
 - “(2) Subsection (3) applies to a gift if—
 - (a) the gift would have taken effect as a gift to the transferor CIO if it had not been dissolved, and
 - (b) the date on which the gift would have taken effect is a date on or after the date on which the resolution is confirmed (or treated as confirmed).
 - (3) The gift takes effect as a gift to the transferee CIO.”
- (4) In section 311 (effect of registering charity merger on gifts to transferor), for subsection (2) substitute—

Changes to legislation: There are currently no known outstanding effects for the Charities Act 2022, Cross Heading: Gifts to merged charity. (See end of Document for details)

- “(2) Subsection (2A) applies to a gift, other than an excluded gift, if—
- (a) the gift would have taken effect as a gift to the transferor if the transferor had been in existence, and
 - (b) the date on which the gift would have taken effect is a date on or after the date of the registration of the merger.

(2A) The gift takes effect as a gift to the transferee.”

- (5) The amendments made by this section have effect in relation to all gifts made on or after the date this section comes into force; and it does not matter if the will or other document, agreement, transaction or other means which gives rise to the gift was executed or entered into before that date.

Commencement Information

- I1** S. 33 not in force at Royal Assent, see [s. 41\(4\)](#)
I2 [S. 33](#) in force at 7.3.2024 by [S.I. 2024/265](#), reg. 3, [Sch. 1 para. 8](#)

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