



# 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—

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*Changes to legislation: There are currently no known outstanding effects for the Charities Act 2022, PART 5. (See end of Document for details)*

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- “(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.

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**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](#)

*Vesting declarations*

**34 Vesting declarations: exclusions**

In section 310(3) of the Charities Act 2011 (exclusion of certain property from automatic vesting following a vesting declaration)—

- (a) omit paragraph (a);
- (b) for paragraph (b) (but not the “or” following it) substitute—
  - “(b) any land held by the transferor under a lease or agreement if, had the transferor assigned its interest in the land on the specified date to the transferee, that assignment would have given rise to—
    - (i) an actionable breach of covenant or condition against alienation, or
    - (ii) a forfeiture.”.

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**Commencement Information**

- I3** S. 34 not in force at Royal Assent, see [s. 41\(4\)](#)  
**I4** S. 34 in force at 7.3.2024 by [S.I. 2024/265](#), reg. 3, [Sch. 1 para. 9](#)

**35 Vesting permanent endowment following a merger**

In section 306 of the Charities Act 2011 (meaning of “relevant charity merger”), in subsection (2)—

- (a) in paragraph (a), omit “a”;
- (b) omit paragraph (b) and the “and” before it.

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**Changes to legislation:** There are currently no known outstanding effects  
for the Charities Act 2022, PART 5. (See end of Document for details)

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#### **Commencement Information**

- I5** S. 35 not in force at Royal Assent, see **s. 41(4)**
- I6** S. 35(a) in force at 14.6.2023 by **S.I. 2023/643, Sch. para. 16**
- I7** S. 35(b) in force at 7.3.2024 by **S.I. 2024/265, reg. 3, Sch. 1 para. 10**

**Changes to legislation:**

There are currently no known outstanding effects for the Charities Act 2022, PART 5.