EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations specify the requirements in accordance with which the Lord Advocate is required to prepare a scheme, before presenting it to the Court of Session for approval under section 7(5) of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 (c. 40), for the transfer of any assets of a charity or a body representing itself or holding itself out as a charity to another charity. Regulation 3 specifies the procedures which the Lord Advocate requires to comply with in the preparation of a scheme and regulation 4 specifies certain matters which a scheme must contain.