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STATUTORY INSTRUMENTS

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**2008 No. 3267**

**The Charities Act 2006 (Commencement No. 5, Transitional and Transitory Provisions and Savings) Order 2008**

**Formerly specified educational institutions: transitional and transitory provisions and savings**

**12.**—(1) Subsections (1) and (2) of section 46 of the 1993 Act continue to apply to a formerly specified educational institution in relation to—

- (a) any relevant financial year; and
- (b) the books of accounts kept and statements of account prepared in respect of—
  - (i) any such financial year; or
  - (ii) any financial year of the institution which ended before 31st January 2009.

(2) In this article, “relevant financial year” means, in relation to a formerly specified educational institution, a financial year—

- (a) which began before 31st January 2009; but
- (b) ends on or after that date.