SCOTTISH STATUTORY INSTRUMENTS

2000 No. 49

CHARITIES
REGULATION OF CHARITIES

The Charities (Exemption from Accounting Requirements) (Scotland) Amendment Regulations 2000

Made - - - -	*8th March 2000*
Laid before the Scottish Parliament - - - -	*10th March 2000*
Coming into force - -	*1st April 2000*

The Scottish Ministers, in exercise of the powers conferred upon them by section 4(4)(b) of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990(**1**), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Charities (Exemption from Accounting Requirements) (Scotland) Amendment Regulations 2000 and shall come into force on 1 April 2000.

(2) In these Regulations "the principal Regulations" means the Charities (Exemption from Accounting Requirements) (Scotland) Regulations 1993(**2**).

Amendment of the principal Regulations

2. In Regulation 2 of the principal Regulations in the definition of "Scottish charitable corporation"(**3**) after the words "Auditor General" there shall be inserted the words "or are accounts in relation to which sections 21 and 22 of the Public Finance and Accountability (Scotland) Act 2000 apply".

(**1**) 1990 c. 40. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (.46)
(**2**) S.I.1993/1624, as amended by S.I. 1995/645.
(**3**) As substituted by S.I. 1995/645, regulation 3.