

## CHARITIES ACT 1992: DATES WHEN SECTIONS AND REGULATIONS COME INTO FORCE

It is at present expected that the following outstanding provisions of the 1992 Act (in other words those which are not yet effective) will come into force on the following dates:

### 1st April 1993

Part II            Control of Fund Raising for Charitable Institutions: ss.58-64

### 1st September 1993

Section 19	(Duty to keep accounting records)
Section 20	(Annual Statements of Account)
Section 21	(Annual audit or examination of charity accounts)
Section 22	(Supplementary provisions relating to audits, etc)
Section 23	(Annual Reports)
Section 24	(Special provision as respects accounts and annual reports of exempt and other excepted charities)
Section 25	(Public inspection of annual reports, etc)
Section 26	(Annual returns by registered charities)
Section 27	(Offences)

Part III            Public Charitable Collections: ss.65-74

There are, as yet, no firm predictions as to when regulations under Parts II and III of the 1992 Act will be published. But it is expected that they will in fact become effective on the same dates as the sections in respect of which they are laid down.

The following regulations, to be covered in the next issue of the Review, came into force on 1st January 1993:

The Charities (qualified Surveyors' Reports) Regulations 1992, SI 1992 No 2980

The Charity Commissioners' Fees (Copies and Extracts) Regulations 1992, SI 1992 No 2986

The Land Registration (Charities) Rules 1992, SI 1992 No 3005

The Income Tax (Definition of Unit Trust Scheme)(Amendment No 2) Regulations 1992

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