## CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005

## **EXPLANATORY NOTES**

## **COMMENTARY ON PARTS**

**Part 1: Charities** 

Chapter 4 – Supervision of charities

## Powers of OSCR where a charity no longer meets charity test

43. **Section 30** requires OSCR to take actions if it appears to OSCR, as a result of inquiries, that a charity no longer meets the charity test. OSCR must either direct the charity to take steps OSCR considers necessary to meet the test (which may include applying to OSCR for approval of a reorganisation scheme to reform the charity's constitution) or remove the charity from the register. If the charity fails to comply with the direction OSCR must remove it from the register.