



# Charities and Trustee Investment (Scotland) Act 2005

## 2005 asp 10

### PART 1

#### CHARITIES

#### CHAPTER 9

#### CHARITY TRUSTEES

#### *Remuneration*

#### **68 Remuneration: supplementary**

(1) In section 67—

“benefit” means any direct or indirect benefit,

“maximum amount”, in relation to remuneration, means the maximum amount of the remuneration whether specified in or ascertainable under the terms of the agreement in question,

“remuneration” includes any benefit in kind (and “remunerated” is to be construed accordingly),

“services” includes goods that are supplied in connection with the provision of services.

(2) For the purposes of that section, the following persons are “connected” with a charity trustee—

(a) any person—

(i) to whom the trustee is married,

(ii) who is the civil partner of the trustee, or

(iii) with whom the trustee is living as husband and wife or, where the trustee and the other person are of the same sex, in an equivalent relationship,

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*Status: Point in time view as at 01/04/2006.*

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- (b) any child, parent, grandchild, grandparent, brother or sister of the trustee (and any spouse of any such person),
  - (c) any institution which is controlled (whether directly or through one or more nominees) by—
    - (i) the charity trustee,
    - (ii) any person with whom the charity trustee is connected by virtue of paragraph (a), (b), (d) or (e), or
    - (iii) two or more persons falling within sub-paragraph (i) or (ii), when taken together,
  - (d) a body corporate in which—
    - (i) the charity trustee has a substantial interest,
    - (ii) any person with whom the charity trustee is connected by virtue of paragraph (a), (b), (c) or (e) has a substantial interest, or
    - (iii) two or more persons falling within sub-paragraph (i) or (ii), when taken together, have a substantial interest,
  - (e) a Scottish partnership in which one or more of the partners is—
    - (i) the charity trustee, or
    - (ii) a person with whom the charity trustee is, by virtue of paragraph (a) or (b), connected.
- (3) For the purposes of subsection (2) a person who is—
- (a) another person's stepchild, or
  - (b) brought up or treated by another person as if the person were a child of the other person,
- is to be treated as that other person's child.
- (4) Section 105 sets out when a person is to be treated as being in control of an institution or as having a substantial interest in a body corporate.

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**Commencement Information**

**II** S. 68 in force at 1.4.2006 by S.S.I. 2006/189, art. 2(1), Sch. Pt. 1

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