

Status: This version of this provision is prospective.

Changes to legislation: There are currently no known outstanding effects for the Charities (Regulation and Administration) (Scotland) Act 2023, Paragraph 15. (See end of Document for details)

PROSPECTIVE

SCHEDULE FURTHER MODIFICATION OF THE 2005 ACT

Annual returns

- 15 (1) The 2005 Act is modified as follows.
(2) After section 48, insert—

“Duty to submit annual return

48A Annual returns

- (1) A charity must prepare for each of its financial years an annual return in such form, and containing such information, as may be required by OSCR.
- (2) Such a return must be sent to OSCR by the date by which the charity is, by virtue of provision made under section 44(4)(f), required to send OSCR a copy statement of account in respect of the financial year in question.
- (3) OSCR must publicise any requirements set under subsection (1).”

Commencement Information

- II** Sch. para. 15 not in force at Royal Assent, see [s. 21\(2\)](#)

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