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STATUTORY INSTRUMENTS

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**1992 No. 1900**

**The Charities Act 1992 (Commencement  
No. 1 and Transitional Provisions) Order 1992**

2.—(1) Subject to paragraphs (2) to (5) below, the provisions of the 1992 Act which are specified in Schedule 1 to this Order shall come into force on 1st September 1992.

(2) Without prejudice to sections 16 and 17 of the Interpretation Act 1978<sup>(1)</sup>, nothing in the commencement of section 6(6) of the 1992 Act, which omits section 6(9) of the 1960 Act, or section 54(2) of the 1992 Act, or the commencement of the repeal of the said section 6(9) by Schedule 7 to the 1992 Act shall have effect for the purposes of offences committed or alleged to have been committed under the said section 6(9) before 1st September 1992.

(3) Until such time as the definition of “financial year ” in section 1(1) of the 1992 Act comes into force (together with the regulations which are to be made by virtue of section 20(2) of that Act and which are referred to in paragraph (b) of that definition), the expression “financial year ” in sections 43(1) and 44(1) of the 1992 Act means any period in respect of which an income and expenditure account is required to be prepared whether under section 32 of the 1960 Act or by or under the authority of any other Act, whether that period is a year or not.

(4) The commencement of paragraph 3 of Schedule 3 to the 1992 Act (which replaces section 9(1) to (3) of the 1960 Act with a new section 9) shall have effect as from 1st September 1992 to the extent that subsections (1) and (3) of section 9 of the 1960 Act<sup>(2)</sup> cease to have effect, but the replacement of section 9(2) by the section set out in that paragraph shall not have effect until 1st January 1993.

(5) The commencement of the repeal of the Charities Act 1985<sup>(3)</sup> by Schedule 7 to the 1992 Act shall not include section 1 of that Act of 1985 and, without prejudice to the generality of sections 16 and 17 of the Interpretation Act 1978, the commencement of the repeal of that Act of 1985 shall not have effect for the purposes of any resolution duly passed under sections 2, 3 or 4 of that Act.

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(1) 1978 c. 30.

(2) Section 9(3) was added by section 33 of the Finance Act 1986 (c. 41). of the Companies Act 1989 (c. 40).

(3) 1985 c. 20.