
STATUTORY INSTRUMENTS

1992 No. 1900

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

4.—(1) Subject to paragraphs (2) and (3) below, the provisions of the 1992 Act which are specified in Schedule 3 to this Order shall come into force on 1st January 1993.

(2) 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 section 3(1) of the 1992 Act—

(a) in relation to a charity which is a company, shall be construed in accordance with section 223 of the Companies Act 1985(1); and

(b) in relation to any other charity, 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.

(3) Without prejudice to section 16 of the Interpretation Act 1978, the repeal by section 37(5) of, and Schedule 7 to, the 1992 Act of subsections (2) to (8) of section 27 of the 1960 Act shall not affect any notice to treat given prior to 1st January 1993.

(1) 1985 c. 6; section 223 was substituted by section 3 of the Companies Act 1989 (c. 40).