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STATUTORY INSTRUMENTS

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**2005 No. 1074**

**The Regulatory Reform (National Health Service Charitable and Non-Charitable Trust Accounts and Audit) Order 2005**

**Amendments to the National Health Service Act 1977**

2.—(1) Section 98 (accounts and audit) of the National Health Service Act 1977(1) is amended as follows.

(2) After subsection (6), there is inserted—

“(7) In a case where a body referred to in subsection (1)(za) and (bb) to (ddd) is a trustee of a charitable trust, the references in subsections (1), (2) and (4) to accounts do not include accounts relating to the charitable trust.

(8) In a case where a body referred to in subsection (1)(za) and (bb) to (ddd) is a trustee of an English non-charitable trust, the references in subsections (2) and (4) to accounts do not include accounts relating to the non-charitable trust.

(9) In a case where a body referred to in subsection (1)(za) and (bb) to (ddd) is a trustee of a Welsh non-charitable trust, the references in subsection (4) to accounts do not include accounts relating to the non-charitable trust.

(10) In this section—

“English non-charitable trust” means a non-charitable trust, the trustees of which are—

- (a) a Strategic Health Authority;
- (b) a Primary Care Trust;
- (c) a National Health Service trust all or most of whose hospitals, establishments and facilities are situated in England;
- (d) trustees appointed in pursuance of section 11 of the National Health Service and Community Care Act 1990 (c. 19), or special trustees appointed in pursuance of section 29(1) of the National Health Service Reorganisation Act 1973 (c. 32) and section 95(1) of the National Health Service Act 1977 (c. 49), for a National Health Service trust falling within paragraph (c); or
- (e) trustees for a Primary Care Trust appointed in pursuance of section 96B of the National Health Service Act 1977; and

“Welsh non-charitable trust” means a non-charitable trust, the trustees of which are—

- (a) a Local Health Board;
- (b) a National Health Service trust all or most of whose hospitals, establishments and facilities are situated in Wales; or
- (c) trustees appointed in pursuance of section 11 of the National Health Service and Community Care Act 1990 (c. 19), or special trustees appointed in pursuance

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(1) 1977 c. 49; relevant amendments were made by section 11(7) of the National Health Service and Community Care Act 1990 and section 65, Schedule 4, paragraph 4 and 33(1) and (2)(b) of the Health Act 1999.

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of section 29(1) of the National Health Service Reorganisation Act 1973 (c. 32) and section 95(1) of the National Health Service Act 1977 (c. 49), for a National Health Service trust falling within paragraph (b).”.