

## SCHEDULE 1

Article 2

## PROVISIONS OF THE 2006 ACT COMING INTO FORCE ON 1ST APRIL 2008

<i>Provision(s) of the 2006 Act</i>	<i>Subject matter of provisions</i>	<i>Particular purpose or other limitation</i>
Section 1	Meaning of charity	
Section 2	Meaning of “charitable purpose”	For all remaining purposes
Section 3	The “public benefit” test	For all remaining purposes
Section 4(6)	Guidance as to the operation of the public benefit requirement	
Section 5(1)	Special provisions about recreational charities, sports clubs etc.	In so far as it relates to section 5(2) of the 2006 Act
Section 5(2)	Special provisions about recreational charities, sports clubs etc.	
Section 29(1)	Duty of auditor etc. of charity which is not a company to report matters to the Commission	
Section 30	Group Accounts	For all remaining purposes
Section 33	Duty of auditor etc. of charitable company to report matters to the Commission	
Section 38	Power of Commission to relieve trustees, auditors etc. from liability for breach of trust or duty	In so far as it refers to group accounts as required to be prepared under new Schedule 5A to the 1993 Act.
Section 75(1) to (3)	Amendments, repeals, revocations and transitional provisions	In so far as they relate to the provisions of Schedules 8 to 10 commenced by article 2 of this Order.
Schedule 6	Group Accounts	For all remaining purposes
Schedule 8, paragraphs 39, 90(4), 133, 139(6), 173(2) and (3)(b), 174(a) and 212(3)	Minor and consequential amendments	
Schedule 9	Repeals and revocations	Only those entries relating to: Part 1 of (so far as unrepealed) and Schedule 5 to the 1992 Act, section 96(4) of the 1993 Act and sections 28 and 29(7) and (8) of the Deregulation and Contracting Out Act 1994 (c. 40).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

<i>Provision(s) of the 2006 Act</i>	<i>Subject matter of provisions</i>	<i>Particular purpose or other limitation</i>
Schedule 10, paragraph 8	Transitional provisions and savings	In so far as it relates to the amendments made by section 29(1) of the 2006 Act (as commenced by article 2 of this Order) and the duty imposed by new section 44A(2) of the 1993 Act.
Schedule 10, paragraphs 10, 17 and 28	Transitional provisions and savings	
Schedule 10, paragraph 29	Transitional provisions and savings	Save for paragraph 29(2)(a)