



Western Australia

Charitable Trusts Act 2022

Charitable Trusts Regulations 2025

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Charitable Trusts Regulations 2025

1. Citation

These regulations are the *Charitable Trusts Regulations 2025*.

2. Commencement

These regulations come into operation as follows —

- (a) regulations 1 and 2 — on the day on which these regulations are published on the WA legislation website;
- (b) the rest of the regulations — on the day after that day.

3. Prescribed trusts

- (1) In this regulation —
registered charity has the meaning given in the *Income Tax Assessment Act 1997* (Commonwealth) section 995-1.
- (2) For the purposes of paragraph (b) of the definition of *prescribed trust* in section 48 of the Act, a trust is of a prescribed class if the trust is a registered charity that is exempt from income tax under the *Income Tax Assessment Act 1997* (Commonwealth) Division 50.

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Notes

This is a compilation of the *Charitable Trusts Regulations 2025*. For provisions that have come into operation see the compilation table.

Compilation table

Citation	Published	Commencement
<i>Charitable Trusts Regulations 2025</i>	SL 2025/60 16 Apr 2025	r. 1 and 2: 16 Apr 2025 (see r. 2(a)); Regulations other than r. 1 and 2: 17 Apr 2025 (see r. 2(b))

Defined terms

[This is a list of terms defined and the provisions where they are defined.

The list is not part of the law.]

Defined term	Provision(s)
registered charity.....	3(1)

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