

Draft Regulations laid before Parliament under section 74(5) of the Charities Act 2006, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2010 No. 0000

CHARITIES

The Charities (Disclosure of Revenue and
Customs Information to the Charity Commission
for Northern Ireland) Regulations 2010

Made - - - - ***

Coming into force - - ***

The Minister for the Cabinet Office makes the following Regulations in exercise of the powers conferred by section 72(2)(1) and (3) and 74(2) of the Charities Act 2006(2).

In accordance with section 74(5) of that Act, a draft of these Regulations has been laid before and approved by a resolution of each House of Parliament.

Citation, Commencement and Interpretation

1.—(1) These Regulations may be cited as the Charities (Disclosure of Revenue and Customs Information to the Charity Commission for Northern Ireland) Regulations 2010 and shall come into force on the day after the day on which they are made.

(2) In these Regulations “charity” has the meaning given by section 1 of the Charities Act (Northern Ireland) 2008(3) but does not include—

- (a) any ecclesiastical corporation (that is to say, any corporation in the Church of England, whether sole or aggregate, which is established for spiritual purposes) in respect of the corporate property of the corporation, except a corporation aggregate having some purposes which are not ecclesiastical in respect of its corporate property held for those purposes;
- (b) any Diocesan Board of Finance (or any subsidiary thereof) within the meaning of the Endowments and Glebe Measure 1976(4) for any diocese in respect of the diocesan glebe land of that diocese within the meaning of that Measure; or

(1) Section 78(6) defines the Minister for these purposes.

(2) 2006 c.50.

(3) 2008 c.12 (N.I.).

(4) 1976 No. 4: the definition of diocesan glebe land was amended by the Church of England (Miscellaneous Provisions) Measure 2006 (No. 1), Schedule 3, paragraph 6.

- (c) any trust of property for purposes for which the property has been consecrated.

Authorisation of disclosure

2. Subject to regulation 3, the Commissioners of Her Majesty's Revenue and Customs are authorised to disclose Revenue and Customs information⁽⁵⁾ to the Charity Commission for Northern Ireland⁽⁶⁾ (which exercises functions similar in nature to those exercised in England and Wales by the Charity Commission), for the purposes of enabling or assisting it to discharge any of its functions.

Limitations on Disclosure

3.—(1) Information may be disclosed under regulation 2 only if it relates to an institution, undertaking or body falling within one (or more) of the following sub-paragraphs—

- (a) a charity;
- (b) an institution which is established for charitable, benevolent or philanthropic purposes;
- (c) an institution by or in respect of which a claim for exemption has at any time been made under section 505(1) of the Income and Corporation Taxes Act 1988⁽⁷⁾ or under Part 10 of the Income Tax Act 2007⁽⁸⁾;
- (d) a subsidiary undertaking of a charity;
- (e) a body entered in the Scottish Charity Register⁽⁹⁾ or the Register of Charities for England and Wales⁽¹⁰⁾ which is managed or controlled wholly or mainly in or from Northern Ireland.

(2) In paragraph (1)(d), “subsidiary undertaking of a charity” means an undertaking (as defined by section 1161 of the Companies Act 2006⁽¹¹⁾) in relation to which—

- (a) a charity is (or is to be treated as) a parent undertaking in accordance with the provisions of section 1162 of, and Schedule 7 to, that Act, or
- (b) two or more charities would, if they were a single charity, be (or be treated as) a parent undertaking in accordance with those provisions.

(3) For the purposes of the references in this regulation to a parent undertaking, “undertaking” includes a charity which is not an undertaking as defined by section 1161(1) of the Companies Act 2006.

Date

Name
Parliamentary Secretary
Cabinet Office

⁽⁵⁾ Revenue and Customs information is defined in section 72(9) of the Charities Act 2006.

⁽⁶⁾ Established under section 6 of the Charities Act (Northern Ireland) 2008.

⁽⁷⁾ 1988 c.1; section 505(1) was amended by the Finance Act 1988 (c.39), Schedule 14, Part 5; the Finance Act 1996 (c.8), Schedule 7, paragraph 174; the Finance Act 2002 (c.23), Schedule 30, paragraph 3; the Income Tax (Trading and Other Income) Act 2005 (c.5), Schedule 1, Part 1, paragraph 198; the Income Tax Act 2007 (c.3), Schedule 1, Part 1, paragraph 94; the Finance Act 2007 (c.11), Schedule 17, paragraph 17 and the Corporation Tax Act 2009 (c.4), Schedule 1, Part 1, paragraph 174.

⁽⁸⁾ 2007 c.3.

⁽⁹⁾ Established under section 3 of the Charities and Investment (Scotland) Act 2005 (asp 10).

⁽¹⁰⁾ Kept under section 3 of the Charities Act 1993 as substituted by section 9 of the Charities Act 2006.

⁽¹¹⁾ 2006 c.46.

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations make provision for the disclosure of Revenue and Customs information to the Charity Commission for Northern Ireland.

Regulation 2 allows disclosure for the purposes of the Commission's functions, subject to the limitations imposed by regulation 3.

Regulation 3 provides that information is only disclosable if it relates to a charity or one of the other bodies specified.

No impact assessment has been produced for these Regulations because no impact on the private or voluntary sectors is foreseen.