



Charities Act 1993

1993 CHAPTER 10

PART III

COMMISSIONERS' INFORMATION POWERS

10 Disclosure of information to and by Commissioners

- (1) Subject to subsection (2) below and to any express restriction imposed by or under any other enactment, a body or person to whom this section applies may disclose to the Charity Commissioners any information received by that body or person under or for the purposes of any enactment, where the disclosure is made by the body or person for the purpose of enabling or assisting the Commissioners to discharge any of their functions.
- (2) Subsection (1) above shall not have effect in relation to the Commissioners of Customs and Excise or the Commissioners of Inland Revenue; but either of those bodies of Commissioners (“the relevant body”) may disclose to the Charity Commissioners the following information—
 - (a) the name and address of any institution which has for any purpose been treated by the relevant body as established for charitable purposes;
 - (b) information as to the purposes of an institution and the trusts under which it is established or regulated, where the disclosure is made by the relevant body in order to give or obtain assistance in determining whether the institution ought for any purpose to be treated as established for charitable purposes; and
 - (c) information with respect to an institution which has for any purpose been treated as so established but which appears to the relevant body—
 - (i) to be, or to have been, carrying on activities which are not charitable, or
 - (ii) to be, or to have been, applying any of its funds for purposes which are not charitable.
- (3) In subsection (2) above, any reference to an institution shall, in relation to the Commissioners of Inland Revenue, be construed as a reference to an institution in England and Wales.

Status: This is the original version (as it was originally enacted).

- (4) Subject to subsection (5) below, the Charity Commissioners may disclose to a body or person to whom this section applies any information received by them under or for the purposes of any enactment, where the disclosure is made by the Commissioners—
- (a) for any purpose connected with the discharge of their functions, and
 - (b) for the purpose of enabling or assisting that body or person to discharge any of its or his functions.
- (5) Where any information disclosed to the Charity Commissioners under subsection (1) or (2) above is so disclosed subject to any express restriction on the disclosure of the information by the Commissioners, the Commissioners' power of disclosure under subsection (4) above shall, in relation to the information, be exercisable by them subject to any such restriction.
- (6) This section applies to the following bodies and persons—
- (a) any government department (including a Northern Ireland department);
 - (b) any local authority;
 - (c) any constable; and
 - (d) any other body or person discharging functions of a public nature (including a body or person discharging regulatory functions in relation to any description of activities).
- (7) In subsection (6)(d) above the reference to any such body or person as is there mentioned shall, in relation to a disclosure by the Charity Commissioners under subsection (4) above, be construed as including a reference to any such body or person in a country or territory outside the United Kingdom.
- (8) Nothing in this section shall be construed as affecting any power of disclosure exercisable apart from this section.
- (9) In this section “enactment” includes an enactment comprised in subordinate legislation (within the meaning of the Interpretation Act 1978).