



Charities Act 2006

2006 CHAPTER 50

PART 4

MISCELLANEOUS AND GENERAL

Miscellaneous

72 Disclosure of information to and by Northern Ireland regulator

- (1) This section applies if a body (referred to in this section as “the Northern Ireland regulator”) is established to exercise functions in Northern Ireland which are similar in nature to the functions exercised in England and Wales by the Charity Commission.
- (2) The Minister may by regulations authorise relevant public authorities to disclose information to the Northern Ireland regulator for the purpose of enabling or assisting the Northern Ireland regulator to discharge any of its functions.
- (3) If the regulations authorise the disclosure of Revenue and Customs information, they must contain provision in relation to that disclosure which corresponds to the provision made in relation to the disclosure of such information by [F1]section 55 of the Charities Act 2011[F2]....
- (4) In the case of information disclosed to the Northern Ireland regulator pursuant to regulations made under this section, any power of the Northern Ireland regulator to disclose the information is exercisable subject to any express restriction subject to which the information was disclosed to the Northern Ireland regulator.
- (5) Subsection (4) does not apply in relation to Revenue and Customs information disclosed to the Northern Ireland regulator pursuant to regulations made under this section; but any such information may not be further disclosed except with the consent of the Commissioners for Her Majesty's Revenue and Customs.
- (6) Any person specified, or of a description specified, in regulations made under this section who discloses information in contravention of subsection (5) is guilty of an offence and liable—

Status: Point in time view as at 14/03/2012. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Charities Act 2006, Section 72. (See end of Document for details)

- (a) on summary conviction, to imprisonment for a term not exceeding 12 months or to a fine not exceeding the statutory maximum, or both;
 - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine, or both.
- (7) It is a defence for a person charged with an offence under subsection (5) of disclosing information to prove that he reasonably believed—
- (a) that the disclosure was lawful, or
 - (b) that the information had already and lawfully been made available to the public.
- (8) In the application of this section to Scotland or Northern Ireland, the reference to 12 months in subsection (6) is to be read as a reference to 6 months.
- (9) In this section—
- “relevant public authority” means—
- (a) any government department (other than a Northern Ireland department),
 - (b) any local authority in England, Wales or Scotland,
 - (c) any person who is a constable in England and Wales or Scotland,
 - (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), except a body or person whose functions are exercisable only or mainly in or as regards Northern Ireland and relate only or mainly to transferred matters;
- “Revenue and Customs information” means information held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11);
- “transferred matter” has the same meaning as in the Northern Ireland Act 1998 (c. 47).

Textual Amendments

- F1** Words in s. 72(3) substituted (14.3.2012) by [Charities Act 2011 \(c. 25\)](#), s. 355, [Sch. 7 para. 119](#) (with [s. 20\(2\)](#), [Sch. 8](#))
- F2** Words in s. 72(3) repealed (with effect in accordance with s. 1184(1) of the commencing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 493](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Commencement Information

- I1** S. 72 in force at 27.2.2007 by [S.I. 2007/309](#), art. 2, [Sch.](#)

Status:

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Changes to legislation:

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