



# Charities Act 2011

## 2011 CHAPTER 25

### PART 5

#### INFORMATION POWERS

##### *Disclosure of information*

#### **55 Disclosure to Commission: Revenue and Customs information**

- (1) Revenue and Customs information may be disclosed under section 54(1) only if it relates to an institution, undertaking or body falling within one (or more) of the following 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 tax exemption has at any time been made;
  - (d) a subsidiary undertaking of a charity;
  - (e) a body entered in the Scottish Charity Register which is managed or controlled wholly or mainly in or from England or Wales.
- (2) In subsection (1)(d) “subsidiary undertaking of a charity” means an undertaking (as defined by section 1161(1) of the Companies Act 2006) 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, the Companies Act 2006, 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 to a parent undertaking—
- (a) in subsection (2), and
  - (b) in section 1162 of, and Schedule 7 to, the Companies Act 2006 as they apply for the purposes of subsection (2),

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*Status: This is the original version (as it was originally enacted).*

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“undertaking” includes a charity which is not an undertaking as defined by section 1161(1) of that Act.

- (4) In this section “Revenue and Customs information” means information held as mentioned in section 18(1) of the Commissioners for Revenue and Customs Act 2005.
- (5) For the purposes of subsection (1)(c), “claim for tax exemption” means—
- (a) a claim for exemption under section 505(1) of the Income and Corporation Taxes Act 1988,
  - (b) a claim for exemption under Part 10 of the Income Tax Act 2007, or
  - (c) a claim for exemption under Part 11 of the Corporation Tax Act 2010, if it is not—
    - (i) a claim for exemption under section 475, 476 or 477 (reliefs for eligible bodies and scientific research organisations), or
    - (ii) a claim made by virtue of section 490 or 491 (application of exemptions to eligible bodies and scientific research organisations).