
STATUTORY INSTRUMENTS

2010 No. 1219

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

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⁽¹⁾ 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⁽²⁾ for any diocese in respect of the diocesan glebe land of that diocese within the meaning of that Measure; or
- (c) any trust of property for purposes for which the property has been consecrated.

⁽¹⁾ 2008 c.12 (N.I.).

⁽²⁾ 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.