

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations prescribe, in relation to certain exempt charities, the body or Minister of the Crown which is to act as the principal regulator of those charities (regulation 2). Exempt charities are those charities comprised in Schedule 2 to the Charities Act 1993 (“the 1993 Act”). The principal regulator of an exempt charity must do all it or he reasonably can to meet the compliance objective specified in section 13 of the Charities Act 2006 in relation to that charity.

Sections 10 and 10A of the 1993 Act, as applied by section 10B of that Act, regulate the disclosure of information by and to principal regulators. Specific rules apply under these provisions to the disclosure of Revenue and Customs information. A “responsible person” who discloses information contrary to those rules may be found guilty of an offence. These Regulations specify the definition of “responsible person” that applies in relation to each of the principal regulators prescribed by regulation 2 (regulation 4).

Regulation 3 makes transitional provision. Regulation 5 and the Schedule make amendments to disclosure provisions (within the meaning of section 10B of the 1993 Act) and other consequential amendments.

A full regulatory impact assessment of the effect of changes proposed in relation to the regulation of exempt charities was produced alongside the Bill which became the Charities Act 2006. A copy of this regulatory impact assessment is available from the Office of the Third Sector’s website:

[http://www.cabinetoffice.gov.uk/third\\_sector/law\\_and\\_regulation/charities\\_act\\_2006/background.aspx](http://www.cabinetoffice.gov.uk/third_sector/law_and_regulation/charities_act_2006/background.aspx)

or from Khaled Moyeed at the Office of the Third Sector, Admiralty Arch, Room 2.7, South Side, The Mall, London, SW1A 2WH (020 7276 6028 or [Khaled.Moyeed@cabinet-office.x.gsi.gov.uk](mailto:Khaled.Moyeed@cabinet-office.x.gsi.gov.uk)). It is also annexed to the Explanatory Memorandum which is available alongside the Order on the OPSI website (<http://www.opsi.gov.uk>).