



# Charities Act 2006

## 2006 CHAPTER 50

### PART 4 **U.K.**

#### MISCELLANEOUS AND GENERAL

##### *General*

#### 74 **Orders and regulations** **U.K.**

- (1) Any power of a relevant Minister to make an order or regulations under this Act is exercisable by statutory instrument.
- (2) Any such power—
  - (a) may be exercised so as to make different provision for different cases or descriptions of case or different purposes or areas, and
  - (b) includes power to make such incidental, supplementary, consequential, transitory, transitional or saving provision as the relevant Minister considers appropriate.
- (3) Subject to subsection (4), orders or regulations made by a relevant Minister under this Act are to be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) Subsection (3) does not apply to—
  - <sup>F1</sup>(a) .....
  - <sup>F1</sup>(b) .....
  - (c) any regulations under section 72,
  - (d) any order under section 75(4) which amends or repeals any provision of an Act or an Act of the Scottish Parliament,
  - (e) any order under section <sup>F2</sup>... 77, or
  - (f) any order under section 79(2).
- (5) No order or regulations within subsection (4) <sup>F3</sup>... (c), (d) or (e) may be made by a relevant Minister (whether alone or with other provisions) unless a draft of the order

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or regulations has been laid before, and approved by resolution of, each House of Parliament.

<sup>F4</sup>(6) .....

(7) In this section “relevant Minister” means the Secretary of State or the Minister for the Cabinet Office.

#### Textual Amendments

- F1** S. 74(4)(a)(b) repealed (14.3.2012) by [Charities Act 2011 \(c. 25\)](#), s. 355, Sch. 7 para. 121(1)(a), **Sch. 10** (with s. 20(2), Sch. 8)
- F2** Words in s. 74(4)(e) repealed (14.3.2012) by [Charities Act 2011 \(c. 25\)](#), s. 355, Sch. 7 para. 121(1)(b), **Sch. 10** (with s. 20(2), Sch. 8)
- F3** Words in s. 74(5) repealed (14.3.2012) by [Charities Act 2011 \(c. 25\)](#), s. 355, Sch. 7 para. 121(2), **Sch. 10** (with s. 20(2), Sch. 8)
- F4** S. 74(6) repealed (14.3.2012) by [Charities Act 2011 \(c. 25\)](#), s. 355, Sch. 7 para. 121(3), **Sch. 10** (with s. 20(2), Sch. 8)

## 75 Amendments, repeals, revocations and transitional provisions **U.K.**

- (1) Schedule 8 contains minor and consequential amendments.
- (2) Schedule 9 makes provision for the repeal and revocation of enactments (including enactments which are spent).
- (3) Schedule 10 contains transitional provisions and savings.
- (4) A relevant Minister may by order make—
  - (a) such supplementary, incidental or consequential provision, or
  - (b) such transitory, transitional or saving provision,
 as he considers appropriate for the general purposes, or any particular purposes, of this Act or in consequence of, or for giving full effect to, any provision made by this Act.
- (5) An order under subsection (4) may amend, repeal, revoke or otherwise modify any enactment (including an enactment restating, with or without modifications, an enactment amended by this Act).
- (6) In this section “relevant Minister” means the Secretary of State or the Minister for the Cabinet Office.

#### Commencement Information

- I1** S. 75 partly in force; s. 75(1) in force at Royal Assent for certain purposes, see s. 79(1)(g); s. 75(4)(5) in force at Royal Assent, see s. 79(1)(c)
- I2** S. 75(1)-(3) in force at 27.2.2007 for specified purposes by [S.I. 2007/309](#), art. 2, **Sch.**
- I3** S. 75(1)-(3) in force at 18.3.2008 for specified purposes by [S.I. 2008/751](#), art. 2, **Sch.**
- I4** S. 75(1)-(3) in force at 1.4.2008 for specified purposes by [S.I. 2008/945](#), art. 2, **Sch. 1** (with arts. 4, 5)
- I5** S. 75(1)(3) in force at 1.4.2008 for specified purposes by [S.I. 2007/3286](#), art. 3, **Sch. 2** (with art. 4)
- I6** S. 75(1)-(3) in force at 31.1.2009 for specified purposes by [S.I. 2008/3267](#), art. 2, **Sch.** (with arts. 3-27) (as amended: (29.9.2009) by [S.I. 2009/2648](#), art. 3; (26.7.2010) by [S.I. 2010/1942](#), art. 2; and (1.8.2011) by [S.I. 2011/1725](#), arts. 1(2), 3, Sch. para. 6)
- I7** S. 75(1)(2) in force at 30.9.2009 for specified purposes by [S.I. 2009/2648](#), art. 2(2)(c)

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- I8** S. 75(1)-(3) in force at 1.6.2010 for specified purposes by [S.I. 2010/503](#), art. 2, **Sch. 1** (with [Sch. 2](#))
- I9** S. 75(1)-(3) in force at 1.8.2011 for specified purposes by [S.I. 2011/1728](#), art. 2, **Sch. 1** (with [Sch. 2](#))
- I10** S. 75(2)(3) in force at 28.11.2007 for specified purposes by [S.I. 2007/3286](#), art. 2, **Sch. 1**
- I11** S. 75(2)(3) in force at 1.4.2010 for specified purposes by [S.I. 2008/945](#), art. 2A, **Sch. 1A** (as inserted (30.3.2009) by [S.I. 2009/841](#), art. 2(2)(6))
- I12** S. 75(6) in force at 27.2.2007 by [S.I. 2007/309](#), art. 2, **Sch.**

## **F576 Pre-consolidation amendments** **U.K.**

### **Textual Amendments**

- F5** S. 76 repealed (14.3.2012) by [Charities Act 2011 \(c. 25\)](#), s. 355, [Sch. 7 para. 122](#), **Sch. 10** (with [s. 20\(2\)](#), [Sch. 8](#))

## **77 Amendments reflecting changes in company law audit provisions** **U.K.**

- (1) The [<sup>F6</sup>Secretary of State] may by order make such amendments of the 1993 Act or this Act as he considers appropriate—
  - (a) in consequence of, or in connection with, any changes made or to be made by any enactment to the provisions of company law relating to the accounts of charitable companies or to the auditing of, or preparation of reports in respect of, such accounts;
  - (b) for the purposes of, or in connection with, applying provisions of Schedule 5A to the 1993 Act (group accounts) to charitable companies that are not required to produce group accounts under company law.
- (2) In this section—
  - “accounts” includes group accounts;
  - “amendments” includes repeals and modifications;
  - “charitable companies” means companies which are charities;
  - “company law” means the enactments relating to companies.

### **Textual Amendments**

- F6** Words in [s. 77](#) substituted (9.11.2016) by [The Transfer of Functions \(Elections, Referendums, Third Sector and Information\) Order 2016 \(S.I. 2016/997\)](#), art. 1(2), **Sch. 2 para. 19(2)(d)** (with [art. 12](#))

### **Modifications etc. (not altering text)**

- C1** [S. 77](#) functions transferred (9.11.2016) by [The Transfer of Functions \(Elections, Referendums, Third Sector and Information\) Order 2016 \(S.I. 2016/997\)](#), arts. 1(2), **10(2)(e)** (with [arts. 10\(3\)](#), [11](#), [12](#))

## **78 Interpretation** **U.K.**

- (1) In this Act—
  - “the 1992 Act” means the [Charities Act 1992 \(c. 41\)](#);
  - “the 1993 Act” means the [Charities Act 1993 \(c. 10\)](#).

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- (2) In this Act—
- <sup>F7</sup>(a) .....
  - (b) “charitable purposes” has [<sup>F8</sup> (in accordance with section 2(2) of the Charities Act 2011) the meaning given by section 2(1) of that Act]; and
  - (c) “charity trustees” has the same meaning as in [<sup>F9</sup>that Act];
- <sup>F10</sup> ...
- <sup>F11</sup>(3) .....
- (4) In this Act “enactment” includes—
- (a) any provision of subordinate legislation (within the meaning of the Interpretation Act 1978 (c. 30)),
  - (b) a provision of a Measure of the Church Assembly or of the General Synod of the Church of England, and
  - (c) (in the context of section <sup>F12</sup>... 75(5)) any provision made by or under an Act of the Scottish Parliament or Northern Ireland legislation,
- and references to enactments include enactments passed or made after the passing of this Act.
- (5) In this Act “institution” means an institution whether incorporated or not, and includes a trust or undertaking.
- <sup>F13</sup>(6) .....
- (7) Subsections (2) to (5) apply except where the context otherwise requires.

#### Textual Amendments

- F7** S. 78(2)(a) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 123(1)(a), **Sch. 10** (with s. 20(2), Sch. 8)
- F8** Words in s. 78(2)(b) substituted (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 123(1)(b), **Sch. 10** (with s. 20(2), Sch. 8)
- F9** Words in s. 78(2)(c) substituted (14.3.2012) by Charities Act 2011 (c. 25), s. 355, **Sch. 7 para. 123(1)(c)** (with s. 20(2), Sch. 8)
- F10** Words in s. 78(2) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 123(1)(d), **Sch. 10** (with s. 20(2), Sch. 8)
- F11** S. 78(3) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 123(2), **Sch. 10** (with s. 20(2), Sch. 8)
- F12** Words in s. 78(4)(c) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 123(3), **Sch. 10** (with s. 20(2), Sch. 8)
- F13** Words in s. 78(6) omitted (9.11.2016) by virtue of The Transfer of Functions (Elections, Referendums, Third Sector and Information) Order 2016 (S.I. 2016/997), art. 1(2), **Sch. 2 para. 19(3)** (with art. 12)

## 79 Commencement **U.K.**

- (1) The following provisions come into force on the day on which this Act is passed—
- <sup>F14</sup>(a) .....
  - (b) section 74,
  - (c) section 75(4) and (5),
  - (d) section 78,

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- (e) section 77,
  - (f) this section and section 80, and
  - (g) the following provisions of Schedule 8—
    - paragraph 90(2),
    - <sup>F15</sup> ...
- and section 75(1) so far as relating to those provisions.
- (2) Otherwise, this Act comes into force on such day as the [<sup>F16</sup>Secretary of State] may by order appoint.
- (3) An order under subsection (2)—
- (a) may appoint different days for different purposes or different areas;
  - (b) make such provision as the [<sup>F17</sup>Secretary of State] considers necessary or expedient for transitory, transitional or saving purposes in connection with the coming into force of any provision of this Act.

#### Textual Amendments

- F14** S. 79(1)(a) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 124(a), Sch. 10 (with s. 20(2), Sch. 8)
- F15** Words in s. 79(1)(g) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 124(b), Sch. 10 (with s. 20(2), Sch. 8)
- F16** Words in s. 79(2) substituted (9.11.2016) by The Transfer of Functions (Elections, Referendums, Third Sector and Information) Order 2016 (S.I. 2016/997), art. 1(2), Sch. 2 para. 19(2)(e) (with art. 12)
- F17** Words in s. 79(3) substituted (9.11.2016) by The Transfer of Functions (Elections, Referendums, Third Sector and Information) Order 2016 (S.I. 2016/997), art. 1(2), Sch. 2 para. 19(2)(e) (with art. 12)

#### Modifications etc. (not altering text)

- C2** S. 79 functions transferred (9.11.2016) by The Transfer of Functions (Elections, Referendums, Third Sector and Information) Order 2016 (S.I. 2016/997), arts. 1(2), 10(2)(e) (with arts. 10(3), 11, 12)

## 80 Short title and extent **U.K.**

- (1) This Act may be cited as the Charities Act 2006.
- (2) Subject to subsections (3) to (7), this Act extends to England and Wales only.
- (3) The following provisions extend also to Scotland—
- <sup>F18</sup>(a) .....
  - <sup>F18</sup>(b) .....
  - (c) sections 72 and 74,
  - <sup>F18</sup>(d) ..... and
  - (e) section 75(4) and (5), sections [<sup>F19</sup>77] to 79 and this section.
- <sup>F20</sup>(4) .....
- (5) The following provisions extend also to Northern Ireland—
- <sup>F21</sup>(a) .....
  - <sup>F21</sup>(b) .....
  - <sup>F21</sup>(c) .....
  - (d) sections 72 and 74,

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- <sup>F21</sup>(e) ..... and  
(f) section 75(4) and (5), sections [<sup>F22</sup>77] to 79 and this section.

<sup>F23</sup>(6) .....

- (7) Any amendment, repeal or revocation made by this Act has the same extent as the enactment to which it relates.

<sup>F24</sup>(8) .....

- (9) Subsection (7) <sup>F25</sup>... does not apply to—

- <sup>F26</sup>(a) .....  
(b) [<sup>F27</sup>the amendments] made by Schedule 8 in the Police, Factories, &c. (Miscellaneous Provisions) Act 1916 (c. 31), or  
(c) the repeal made in that Act by Schedule 9,  
which extend to England and Wales only.

#### Textual Amendments

- F18** S. 80(3)(a)(b)(d) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 125(a), **Sch. 10** (with s. 20(2), Sch. 8)
- F19** Figure in s. 80(3)(e) substituted (14.3.2012) by Charities Act 2011 (c. 25), s. 355, **Sch. 7 para. 125(b)** (with s. 20(2), Sch. 8)
- F20** S. 80(4) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 125(a), **Sch. 10** (with s. 20(2), Sch. 8)
- F21** S. 80(5)(a)-(c)(e) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 125(a), **Sch. 10** (with s. 20(2), Sch. 8)
- F22** Figure in s. 80(5)(f) substituted (14.3.2012) by Charities Act 2011 (c. 25), s. 355, **Sch. 7 para. 125(b)** (with s. 20(2), Sch. 8)
- F23** S. 80(6) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 125(a), **Sch. 10** (with s. 20(2), Sch. 8)
- F24** S. 80(8) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 125(a), **Sch. 10** (with s. 20(2), Sch. 8)
- F25** Word in s. 80(9) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 125(c)(i), **Sch. 10** (with s. 20(2), Sch. 8)
- F26** S. 80(9)(a) repealed (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 125(c)(i), **Sch. 10** (with s. 20(2), Sch. 8)
- F27** Words in s. 80(9)(b) substituted (14.3.2012) by Charities Act 2011 (c. 25), s. 355, Sch. 7 para. 125(c)(ii), **Sch. 10** (with s. 20(2), Sch. 8)

**Changes to legislation:**

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