



# 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 [<sup>F1</sup>Secretary of State] 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 [<sup>F2</sup>section 55 of the Charities Act 2011]<sup>F3</sup>....
- (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—

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

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- (a) on summary conviction, to imprisonment for a term not exceeding [<sup>F4</sup>the general limit in a magistrates' court] 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(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)(b)** (with art. 12)
- F2** 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](#))
- F3** 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](#))
- F4** Words in s. 72(6)(a) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1**

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

- C1** S. 72 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)

#### Commencement Information

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

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### 73 Report on operation of this Act

- (1) The [<sup>F5</sup>Secretary of State] must, before the end of the period of five years beginning with the day on which this Act is passed, appoint a person to review generally the operation of this Act.
- (2) The review must address, in particular, the following matters—
  - (a) the effect of the Act on—
    - (i) excepted charities,
    - (ii) public confidence in charities,
    - (iii) the level of charitable donations, and
    - (iv) the willingness of individuals to volunteer,
  - (b) the status of the Charity Commission as a government department, and
  - (c) any other matters the Minister considers appropriate.
- (3) After the person appointed under subsection (1) has completed his review, he must compile a report of his conclusions.
- (4) The [<sup>F6</sup>Secretary of State] must lay before Parliament a copy of the report mentioned in subsection (3).
- (5) For the purposes of this section a charity is an excepted charity if—
  - (a) it falls within paragraph (b) or (c) of section 3A(2) of the 1993 Act (as amended by section 9 of this Act), or
  - (b) it does not fall within either of those paragraphs but, immediately before [<sup>F7</sup>31 January 2009], it fell within section 3(5)(b) or (5B)(b) of the 1993 Act.
- [<sup>F8</sup>(6) This section has effect, in relation to any time occurring on or after the commencement of the Charities Act 2011 as if—
  - (a) the reference in subsection (1) to the operation of this Act included (in relation to provisions of this Act repealed and re-enacted by the 2011 Act) a reference to the operation of the 2011 Act,
  - (b) the reference in subsection (2)(a) to the effect of the Act included (in relation to provisions of this Act repealed and re-enacted by the 2011 Act) a reference to the effect of the 2011 Act, and
  - (c) the reference in subsection (5)(a) to paragraph (b) or (c) of section 3A(2) of the 1993 Act (as amended by section 9 of this Act) were a reference to paragraph (b) or (c) of section 30(2) of the 2011 Act.]

#### Textual Amendments

- F5** Words in s. 73(1) 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\(2\)\(c\)](#) (with art. 12)
- F6** Words in s. 73(4) 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\(2\)\(c\)](#) (with art. 12)
- F7** Words in s. 73(5)(b) substituted (14.3.2012) by [Charities Act 2011 \(c. 25\)](#), s. 355, [Sch. 7 para. 120\(1\)](#) (with s. 20(2), [Sch. 8](#))
- F8** S. 73(6) inserted (14.3.2012) by [Charities Act 2011 \(c. 25\)](#), s. 355, [Sch. 7 para. 120\(2\)](#) (with s. 20(2), [Sch. 8](#))

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

- C2** S. 73 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)

**Commencement Information**

- I2** S. 73 in force at 31.1.2009 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)

**Changes to legislation:**

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