



Charities Act 2011

2011 CHAPTER 25

PART 5

INFORMATION POWERS

Disclosure of information

57 Disclosure by Commission: Revenue and Customs information

- (1) Section 56(3) does not apply in relation to Revenue and Customs information disclosed to the Commission under section 54(1).
- (2) But any such information may not be further disclosed (whether under section 56(1) or otherwise) except with the consent of the Commissioners for Her Majesty's Revenue and Customs.
- (3) It is an offence for a responsible person to disclose information in contravention of subsection (2).
- (4) A person guilty of an offence under subsection (3) is liable—
 - (a) on summary conviction, to imprisonment for a term not exceeding 12 months or to a fine not exceeding the statutory maximum, or both;
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine, or both.
- (5) It is a defence, where a responsible person is charged with an offence under subsection (3) of disclosing information, to prove that that person reasonably believed—
 - (a) that the disclosure was lawful, or
 - (b) that the information had already and lawfully been made available to the public.
- (6) In the application of this section to Northern Ireland, the reference to 12 months in subsection (4) is to be read as a reference to 6 months.

Changes to legislation: Charities Act 2011, Section 57 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- [^{F1}(6A) In the application of this section to England and Wales, the reference in subsection (4) (a) to 12 months is to be read as a reference to the general limit in a magistrates’ court]
- (7) 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.
- (8) In this section “responsible person” means a person who is or was—
- (a) a member of the Commission,
 - (b) a member of the staff of the Commission,
 - (c) a person acting on behalf of—
 - (i) the Commission, or
 - (ii) a member of the staff of the Commission, or
 - (d) a member of a committee established by the Commission.

Textual Amendments

- F1** S. 57(6A) inserted (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), **24(2)**
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Modifications etc. (not altering text)

- C1** S. 57 modified (1.9.2013) by The Charities Act 2011 (Principal Regulators of Exempt Charities) Regulations 2013 (S.I. 2013/1764), regs. 1, **5(1)**
- C2** S. 57 modified (1.9.2013) by The Charities Act 2011 (Principal Regulators of Exempt Charities) Regulations 2013 (S.I. 2013/1764), regs. 1, **5(2)**
- C3** S. 57 modified (9.1.2023) by S.I. 2011/1726, reg. 6(3) (as inserted by The Charities Act 2006 (Principal Regulators of Exempt Charities) (Amendment) Regulations 2022 (S.I. 2022/1290), regs. 1(1), **2(3)(c)**)
- C4** S. 57 modified (9.1.2023) by S.I. 2011/1726, reg. 6(2) (as amended by The Charities Act 2006 (Principal Regulators of Exempt Charities) (Amendment) Regulations 2022 (S.I. 2022/1290), regs. 1(1), **2(3)(b)(i)**)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 106(1)-(1B) substituted for s. 106(1) by [2022 c. 6 s. 16\(a\)](#)
- s. 322(2)(ea) inserted by [2022 c. 6 Sch. 2 para. 26](#)
- s. 331A331B and cross-heading inserted by [2022 c. 6 s. 15](#)