



Charities Act 2011

2011 CHAPTER 25

PART 5

INFORMATION POWERS

Disclosure of information

58 Disclosure to and by principal regulators of exempt charities

- (1) Sections 54 to 57 apply with the modifications in subsections (2) to (4) in relation to the disclosure of information to or by the principal regulator of an exempt charity.
- (2) References in those sections to the Commission or to any of its functions are to be read as references to the principal regulator of an exempt charity or to any of the functions of that body or person as principal regulator in relation to the charity.
- (3) Section 55 has effect as if for subsections (1) and (2) there were substituted—
 - “(1) Revenue and Customs information may be disclosed under section 54(1) only if it relates to—
 - (a) the exempt charity in relation to which the principal regulator has functions as such, or
 - (b) a subsidiary undertaking of the exempt charity.
 - (2) In subsection (1)(b) “subsidiary undertaking of the exempt charity” means an undertaking (as defined by section 1161(1) of the Companies Act 2006) in relation to which—
 - (a) the exempt charity is (or is to be treated as) a parent undertaking in accordance with the provisions of section 1162 of, and Schedule 7 to, the Companies Act 2006, or
 - (b) the exempt charity and one or more other charities would, if they were a single charity, be (or be treated as) a parent undertaking in accordance with those provisions.”

Changes to legislation: Charities Act 2011, Section 58 is up to date with all changes known to be in force on or before 19 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](#)

- (4) Section 57 has effect as if for the definition of “responsible person” in subsection (8) there were substituted a definition specified by regulations under section 25 (meaning of “principal regulator”).
- (5) Regulations under section 25 may also make such amendments or other modifications of any enactment as the [^{F1}Secretary of State] considers appropriate for securing that any disclosure provisions that would otherwise apply in relation to the principal regulator of an exempt charity do not apply in relation to that body or person as principal regulator.
- (6) In subsection (5) “disclosure provisions” means provisions having effect for authorising, or otherwise in connection with, the disclosure of information by or to the principal regulator concerned.
- (7) In subsection (5) “enactment” includes—
- (a) any provision of subordinate legislation (within the meaning of the Interpretation Act 1978), and
 - (b) a provision of a Measure of the Church Assembly or of the General Synod of the Church of England,
- and references to enactments include enactments whenever passed or made.

Textual Amendments

- F1** Words in s. 58(5) 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. 25\(2\)\(1\)](#) (with art. 12)

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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](#)