



2008 CHAPTER 12

PART 8

CHARITY ACCOUNTS, REPORTS AND RETURNS

Offences

71.—(1) If any requirement imposed—

- (a) by section 68(3) (taken with section 68(4) and (5), as applicable), or
- (b) by section 69(3) or 70(2),

is not complied with, each person who immediately before the date for compliance specified in the section in question was a charity trustee of the charity is guilty of an offence and liable on summary conviction to the penalty mentioned in subsection (2).

(2) The penalty is—

- (a) a fine not exceeding level 4 on the standard scale, and
- (b) for continued contravention, a daily default fine not exceeding one-tenth of level 4 on the standard scale for so long as the person in question remains a charity trustee of the charity.

(3) It is a defence for a person charged with an offence under subsection (1) to prove that that person took all reasonable steps for securing that the requirement in question would be complied with in time.

Commencement Information

- II S. 71 in operation at 1.4.2014 for specified purposes by S.R. 2014/18, art. 2(e)

Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 71. (See end of Document for details)

I2 S. 71 in operation at 1.1.2016 in so far as not already in operation by S.R. 2015/383, art. 2(3), **Sch.**

Changes to legislation:

There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 71.