



Charities Act 1993 (repealed)

1993 CHAPTER 10

PART III

[^{F1}INFORMATION POWERS]

[^{F1}10 Disclosure of information to Commission

- (1) Any relevant public authority may disclose information to the Commission if the disclosure is made for the purpose of enabling or assisting the Commission to discharge any of its functions.
- (2) But Revenue and Customs information may be disclosed under subsection (1) only if it relates to an institution, undertaking or body falling within one (or more) of the following paragraphs—
 - (a) a charity;
 - (b) an institution which is established for charitable, benevolent or philanthropic purposes;
 - (c) an institution by or in respect of which a claim for exemption has at any time been made under section 505(1) of the Income and Corporation Taxes Act 1988 [^{F2}or Part 10 of the Income Tax Act 2007][^{F3}or a relevant claim for exemption has at any time been made under Part 11 of the Corporation Tax Act 2010];
 - (d) a subsidiary undertaking of a charity;
 - (e) a body entered in the Scottish Charity Register which is managed or controlled wholly or mainly in or from England or Wales.

[^{F4}(2A) For the purposes of subsection (2)(c) above a claim for exemption made under Part 11 of the Corporation Tax Act 2010 is a relevant claim if it is neither—

- (a) a claim for exemption under section 475, 476 or 477 (reliefs for eligible bodies and scientific research organisations), nor
- (b) a claim made by virtue of section 490 or section 491 (application of exemptions to eligible bodies and scientific research organisations).]

Status: Point in time view as at 01/06/2010. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Charities Act 1993 (repealed), Section 10. (See end of Document for details)

- (3) In subsection (2)(d) above “subsidiary undertaking of a charity” means an undertaking (as defined by ^{F5}section 1161(1) of the Companies Act 2006] in relation to which—
- (a) a charity is (or is to be treated as) a parent undertaking in accordance with the provisions of ^{F6}section 1162 of, and Schedule 7 to, the Companies Act 2006], or
 - (b) two or more charities would, if they were a single charity, be (or be treated as) a parent undertaking in accordance with those provisions.
- (4) For the purposes of the references to a parent undertaking—
- (a) in subsection (3) above, and
 - (b) in ^{F7}section 1162 of, and Schedule 7 to, the Companies Act 2006] as they apply for the purposes of that subsection,
- “undertaking” includes a charity which is not an undertaking as defined by ^{F8}section 1161(1)] of that Act.]

Textual Amendments

- F1** Ss. 10-10C substituted for s. 10 (27.2.2007 except for the insertion of s. 10B and references to s. 10B, 8.11.2006 for specified purposes, 1.6.2010 for the insertion of s. 10B for specified purposes, 1.8.2011 for the insertion of s. 10B for further specified purposes) by [Charities Act 2006 \(c. 50\), s. 79\(1\)\(g\), Sch. 8 para. 104](#) (with [Sch. 10 para. 20](#)); [S.I. 2007/309, art. 2, Sch. \(with art. 5\)](#); [S.I. 2010/503, art. 2, Sch. 1 \(with Sch. 2\)](#); [S.I. 2011/1728, art. 2, Sch. 1 \(with Sch. 2\)](#)
- F2** Words in s. 10(2)(c) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax Act 2007 \(Amendment\) Order 2010 \(S.I. 2010/588\), arts. 1\(1\), 4](#)
- F3** Words in s. 10(2)(c) inserted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 274\(2\)](#) (with [Sch. 2](#))
- F4** S. 10(2A) inserted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 274\(3\)](#) (with [Sch. 2](#))
- F5** Words in s. 10(3) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\), art. 2\(2\), Sch. 1 para. 192\(2\)\(a\)\(i\)](#) (with arts. 6, 11, 12)
- F6** Words in s. 10(3)(a) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\), art. 2\(2\), Sch. 1 para. 192\(2\)\(a\)\(ii\)](#) (with arts. 6, 11, 12)
- F7** Words in s. 10(4)(b) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\), art. 2\(2\), Sch. 1 para. 192\(2\)\(b\)\(i\)](#) (with arts. 6, 11, 12)
- F8** Words in s. 10(4) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\), art. 2\(2\), Sch. 1 para. 192\(2\)\(b\)\(ii\)](#) (with arts. 6, 11, 12)

Status:

Point in time view as at 01/06/2010. This version of this provision has been superseded.

Changes to legislation:

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