



Charities Act 1993 (repealed)

1993 CHAPTER 10

PART III

[^{F1}INFORMATION POWERS]

[^{F1}10B Disclosure to and by principal regulators of exempt charities

- (1) Sections 10 and 10A above apply with the modifications in subsections (2) to (4) below 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 10 above has effect as if for subsections (2) and (3) there were substituted—
 - “(2) But Revenue and Customs information may be disclosed under subsection (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.
 - (3) In subsection (2)(b) above “subsidiary undertaking of the exempt charity” means an undertaking (as defined by [^{F2}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 [^{F3}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.”
- (4) Section 10A above has effect as if for the definition of “responsible person” in subsection (7) there were substituted a definition specified by regulations

Status: Point in time view as at 06/04/2008. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Charities Act 1993 (repealed), Section 10B.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

under section 13(4)(b) of the Charities Act 2006 (regulations prescribing principal regulators).

- (5) Regulations under section 13(4)(b) of that Act may also make such amendments or other modifications of any enactment as the [^{F4}Minister] 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 in its or his capacity as principal regulator.
- (6) In subsection (5) above “disclosure provisions” means provisions having effect for authorising, or otherwise in connection with, the disclosure of information by or to the principal regulator concerned.]

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. 10B(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\(3\)\(a\)](#) (with arts. 6, 11, 12)
- F3** Words in s. 10B(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\(3\)\(b\)](#) (with arts. 6, 11, 12)
- F4** Word in s. 10B(5) substituted (13.12.2006) by [Transfer of Functions \(Third Sector, Communities and Equality\) Order 2006 \(S.I. 2006/2951\)](#), art. 1(2), [Sch. para. 4\(h\)](#)

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Charities Act 1993 (repealed), Section 10B.