



# Charities Act 2011

## 2011 CHAPTER 25

### PART 5 **U.K.**

#### INFORMATION POWERS

##### *Disclosure of information*

#### 55 **Disclosure to Commission: Revenue and Customs information** **U.K.**

- (1) Revenue and Customs information may be disclosed under section 54(1) only if it relates to an institution, undertaking or body falling within one (or more) of the following paragraphs—
- a charity;
  - an institution which is established for charitable, benevolent or philanthropic purposes;
  - an institution by or in respect of which a claim for tax exemption has at any time been made;
  - a subsidiary undertaking of a charity;
  - a body entered in the Scottish Charity Register which is managed or controlled wholly or mainly in or from England or Wales.
- (2) In subsection (1)(d) “subsidiary undertaking of a charity” means an undertaking (as defined by section 1161(1) of the Companies Act 2006) in relation to which—
- a 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
  - two or more charities would, if they were a single charity, be (or be treated as) a parent undertaking in accordance with those provisions.
- (3) For the purposes of the references to a parent undertaking—
- in subsection (2), and
  - in section 1162 of, and Schedule 7 to, the Companies Act 2006 as they apply for the purposes of subsection (2),

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**Changes to legislation:** Charities Act 2011, Section 55 is up to date with all changes known to be in force on or before 09 June 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](#)

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“undertaking” includes a charity which is not an undertaking as defined by section 1161(1) of that Act.

(4) 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.

(5) For the purposes of subsection (1)(c), “claim for tax exemption” means—

- (a) a claim for exemption under section 505(1) of the Income and Corporation Taxes Act 1988,
- (b) a claim for exemption under Part 10 of the Income Tax Act 2007, or
- (c) a claim for exemption under Part 11 of the Corporation Tax Act 2010, if it is not—
  - (i) a claim for exemption under section 475, 476 or 477 (reliefs for eligible bodies and scientific research organisations), or
  - (ii) a claim made by virtue of section 490 or 491 (application of exemptions to eligible bodies and scientific research organisations).

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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](#)