



Minister in the Government Whips Office
Government Spokesperson for the Cabinet Office

The Right Honourable the Lord Hunt of Wirral MBE
House of Lords
London
SW1A 0PW

30 March 2010

Dear David,

The draft Charities (Disclosure of Revenue and Customs Information to the Charity Commission for Northern Ireland) Regulations 2010

In our debate in the Moses Room on 23 March on the draft Charities (Disclosure of Revenue and Customs Information to the Charity Commission for Northern Ireland) Regulations 2010, I said that I would write to you to clarify a couple of points that were raised.

You asked whether to what extent there are similar provisions in England and Wales, and Scotland. As I mentioned in the debate, the gateway between HM Revenue and Customs (HMRC) and the Charity Commission for Northern Ireland (CCNI) mirrors that which exists between HMRC and the Charity Commission for England and Wales – indeed the power under which these regulations are made requires it. I can confirm that the gateway in place between HMRC and the Office of the Scottish Charity Regulator also has the same features such as the automatic prohibition against onward disclosure and the offence and associated defences relating to unlawful disclosure.

Perhaps I can take the opportunity of this letter to also clarify the timetable.

The first step is for all CCNI staff that will be engaged in accessing the HMRC data to be trained on information security, which is expected to conclude this month. The draft Memorandum of Understanding between CCNI and HMRC is expected to be agreed and published in April. In response to the question put by Lord Smith, HMRC and the CCNI have confirmed that they will seek the advice of the Information Commissioner's Office on the Memorandum of Understanding.

Also in April, the CCNI is expecting to publish its guidance on public benefit, following last year's consultation.

Once these steps have been completed, basic data on the organisations recognised as charities for tax purposes will then be transferred electronically

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from HMRC to CCNI. The data to be transferred will include, for each charity, the name, contact address and telephone number, HMRC reference number, date of exemption, and indicators of the type of charity and its legal structure. This will enable CCNI to write to these organisations later this year inviting them to register as charities. The process of registering all existing charities will be phased, starting with the largest charities. The whole process is expected to take up to six months to complete and CCNI will then seek registrations from other charities not on the HMRC register. The CCNI has said that it will be very mindful of keeping the administrative burden of the registration process to a minimum.

As I said during the debate, whilst these regulations represent a minor step in the reform of charity regulation in Northern Ireland, they will enable the new regulator to effectively begin its role of supporting the work of charities in Northern Ireland and promoting public trust and confidence.

I am placing a copy of this letter in the House Library.

Yours sincerely

A handwritten signature in black ink that reads "Christine". The signature is written in a cursive, flowing style with a large initial 'C'.

BARONESS CRAWLEY