Changes to Legislation: as of 6 October 2026, this Act is up to date with all changes known to be in force.

Number 6 *of* 2009

CHARITIES ACT 2009

REVISED

Updated to 22 April 2026

This Revised Act is an administrative consolidation of the *Charities Act 2009*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including the *International Protection Act 2026* (9/2026), enacted 22 April 2026, and all statutory instruments up to and including the *Charities Act 2009 (Section 33) (Relevant Body) Order 2026* (S.I. No. 176 of 2026), made 22 April 2026, were considered in the preparation of this revision.

Disclaimer: While every care has been taken in the preparation of this Revised Act, the Law Reform Commission can assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. Please notify any errors, omissions and comments by email to revisedacts@lawreform.ie.

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CHARITIES ACT 2009

REVISED

Updated to 22 April 2026

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REVISED

Updated to 22 April 2026

AN ACT TO PROVIDE FOR THE BETTER REGULATION OF CHARITABLE ORGANISATIONS, AND, FOR THAT PURPOSE, TO PROVIDE FOR THE ESTABLISHMENT OF A BODY TO BE KNOWN AS AN tÚDARÁS RIALÁLA CARTHANAS OR IN THE ENGLISH LANGUAGE THE CHARITIES REGULATORY AUTHORITY; TO PROVIDE FOR THE DISSOLUTION OF THE COMMISSIONERS OF CHARITABLE DONATIONS AND BEQUESTS FOR IRELAND; TO MAKE PROVISION IN RELATION TO THE REGULATION AND PROTECTION OF CHARITABLE ORGANISATIONS AND CHARITABLE TRUSTS; TO PROVIDE FOR THE REGISTRATION OF CHARITABLE ORGANISATIONS; TO PROVIDE FOR THE ESTABLISHMENT OF A BODY TO BE KNOWN AS THE CHARITY APPEALS TRIBUNAL TO HEAR APPEALS FROM DECISIONS OF THE CHARITIES REGULATORY AUTHORITY; TO MAKE PROVISION IN RELATION TO FUND-RAISING BY OR ON BEHALF OF REGISTERED CHARITABLE ORGANISATIONS; TO PROVIDE FOR THE REPEAL OF CERTAIN PROVISIONS OF THE CHARITIES ACT 1961; AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH.

[28*th February*, 2009]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Annotations

Modifications (not altering text):

C1 Functions transferred and references to "Department of Justice and Equality" and "Minister for Justice and Equality" construed (26.07.2017) by *Charities (Transfer of Departmental Administration and Ministerial Functions) Order 2017* (S.I. No. 348 of 2017), subject to transitional provisions in arts. 4-8. Department of Rural and Community Development was established (19.07.2017) by *Ministers and Secretaries (Amendment) Act 2017* (18/2017), s. 2, commenced on enactment.

2. (1) The administration and business in connection with the exercise, performance or execution of any functions transferred by Article 3 are transferred to the Department of Rural and Community Development.

(2) References to the Department of Justice and Equality contained in any Act or any instrument made under such Act and relating to any administration and business transferred by paragraph (1) shall, from the commencement of this Order, be construed as references to the Department of Rural and Community Development.

3. (1) The functions vested in the Minister for Justice and Equality by or under— ...

(*d*) the Charities Act 2009 (No. 6 of 2009), and

...

are transferred to the Minister for Rural and Community Development.

(2) References to the Minister for Justice and Equality in any Act or instrument made under such Act and relating to any functions transferred by this Article shall, from the commencement of this Order, be construed as references to the Minister for Rural and Community Development.

C2 Functions transferred and references to "Department of Finance" and "Minister for Finance" construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 5 and sch. 1 part 2, in effect as per art. 1(2).

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of —

(*a*) the enactments specified in Schedule 1, and

(*b*) the statutory instruments specified in Schedule 2,

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

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...

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...	...	...
No. 6 of 2009	Charities Act 2009	Sections 16, 30, 36(11)(a), 70, 75(6) and 76; Schedule 1
...	...	...

Editorial Notes:

E1 Partial compensation for charities for VAT under certain conditions provided (1.01.2018) by *Value-Added Tax (Refund of Tax) (Charities Compensation Scheme) Order 2018* (S.I. No. 580 of 2018), in effect as per art. 1(2).

E2 Previous affecting provision: functions transferred and references to "Department of Community, Equality and Gaeltacht Affairs" and "Minister for Community, Equality and Gaeltacht Affairs" construed (1.05.2011) by *Charities (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 194 of 2011), arts. 2 and 3, in effect as per art. 1(2); superseded (26.07.2017) as per C-note above.

PART 1

PRELIMINARY AND GENERAL

Short title and commencement.

1.— (1) This Act may be cited as the Charities Act 2009.

(2) This Act shall come into operation on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or provisions, and for the repeal of different provisions of the Charities Act 1961 effected by *section 11*.

Annotations

Editorial Notes:

E3 Power pursuant to subs. (2) exercised (5.09.2016) by *Charities Act 2009 (Commencement) Order 2016* (S.I. No. 350 of 2015), in effect as per art. 2.

2. The 5th day of September 2016 is appointed as the day on which Part 4 of the Charities Act 2009 (No. 6 of 2009) shall come into operation.

E4 Power pursuant to subs. (2) exercised (15.08.2016) by *Charities Act 2009 (Commencement) (No. 2) Order 2016* (S.I. No. 424 of 2016).

2. The 15th day of August 2016 is appointed as the day on which sections 91 and 92 of the Charities Act 2009 (No. 6 of 2009) shall come into operation.

E5 Power pursuant to subs. (2) exercised (16.10.2014) by *Charities Act 2009 (Commencement) Order 2014* (S.I. No. 457 of 2014).

2. The 16th day of October 2014 is appointed as the day on which the following provisions of the Charities Act 2009 (No. 6 of 2009) shall come into operation:

(*a*) section 3;

(*b*) sections 6 to 9;

(*c*) section 10 (insofar as it has not already been commenced);

(*d*) section 11;

(*e*) Part 2;

(*f*) Part 3;

(*g*) Part 5;

(*h*) Part 6;

(*i*) Schedule 1;

(*j*) Schedule 2.

E6 Power pursuant to subs. (2) exercised (26.06.2010) by *Charities Act 2009 (Commencement) Order 2010* (S.I. No. 315 of 2010).

2. The 26th day of June 2010 is appointed as the day on which sections 4 and 90 of the Charities Act 2009 (No. 6 of 2009) shall come into operation.

E7 Power pursuant to subs. (2) exercised (1.09.2009) by *Charities Act 2009 (Commencement) Order 2009* (S.I. No. 284 of 2009).

2. The 1st day of September 2009 is appointed as the day on which the following provisions of the Charities Act 2009 (No. 6 of 2009) shall come into operation:

(*a*) section 1;

(*b*) section 2;

(*c*) section 5;

(*d*) section 10 (other than subsections (3) and (4)); and

(*e*) section 99.

Interpretation.

2.— (1) In this Act—

"Act of 1962" means the Street and House to House Collections Act 1962;

"Act of 1998" means the Education Act 1998;

"Act of 2001" means the Criminal Justice (Theft and Fraud Offences) Act 2001;

F1**[**"Act of 2014" means the Companies Act 2014;**]**

F1**[**"authorised officer" has the meaning assigned to it by *section 68A(1);***]**

"Authority" has the meaning assigned to it by *section 13*;

F1**[**"balance sheet total" in relation to a charitable organisation, means the aggregate of the amounts shown as assets in the organisation's balance sheet;**]**

"body" includes, in relation to a trust in respect of which there is only one trustee, that trustee;

"charitable gift" means a gift for charitable purposes;

"charitable organisation" means—

(*a*) the trustees of a charitable trust, or

(*b*) a body corporate or an unincorporated body of persons—

(i) that promotes a charitable purpose only,

(ii) that, under its constitution, is required to apply all of its property (both real and personal) in furtherance of that purpose, except for moneys expended—

(I) in the operation and maintenance of the body, including moneys paid in remuneration and superannuation of members of the staff of the body, and

(II) in the case of a religious organisation or community, on accommodation and care of members of the organisation or community,

and

(iii) none of the property of which is payable to the members of the body other than in accordance with F2**[***Part 6A***]**,

but shall not include an excluded body;

"charitable purpose" shall be construed in accordance with *section 3*;

"charitable trust" means a trust—

(*a*) established for a charitable purpose only,

(*b*) established under a deed of trust that requires the trustees of the trust to apply all of the property (both real and personal) of the trust in furtherance of that purpose except for moneys expended in the management of the trust, and

(*c*) none of the property of which is payable to the trustees of the trust other than in accordance with F2**[***Part 6A***]**;

F2**[**"charity trustee" includes—

(*a*) in the case of a charitable organisation that is a company—

(i) any director of the company,

(i) any other person in accordance with whose directions or instructions the directors of the company are accustomed to act, unless the directors

are accustomed so to act by reason only that they do so on advice given by the person in a professional capacity, and

(iii) any other person who occupies the position of director of the company but who has not been formally appointed as such, unless the person only gives advice in a professional capacity to the company or any directors of it,

but does not include a person who is the company secretary, unless he or she is also a person referred to in *subparagraph (i)*, *(ii)* or *(iii)*,

(*b*) in the case of a charitable organisation that is a body corporate (other than a company) or an unincorporated body of persons—

(i) any person who, in relation to that body, is—

(I) a member of the board, or

(II) a member of the governing body,

(ii) any other person in accordance with whose directions or instructions a person referred to in *subparagraph (i)* is accustomed to act, unless such person is accustomed so to act by reason only that they do so on advice given by that person in a professional capacity, and

(iii) any other person who occupies the position of member of the board or member of the governing body but who has not been formally appointed as such, unless the person only gives advice in a professional capacity to the charitable organisation or any members of the board or members of the governing body,

but does not include a person who performs the functions of a secretary to the board or to the governing body, unless he or she is also a person referred to in *subparagraph (i)*, *(ii)* or *(iii)*, and

(*c*) in the case of a charitable trust to which *section 54A(2)* applies, the body corporate and the directors of that body corporate,

and references to a charity trustee of a charitable organisation shall be construed as including references to a trustee of a charitable trust;**]**

"chief executive" has the meaning assigned to it by *section 19*;

"company" means a company established under the Companies Acts;

"constitution" means the rules (whether in writing or not) governing the administration and control of a charitable organisation and that regulate its activities, and includes—

(*a*) in the case of a charitable organisation consisting of trustees of a charitable trust, the deed of trust establishing the charitable trust,

F2**[**(*b*) in the case of a charitable organisation that is a company, the constitution (within the meaning of section 2(1) of the Act of 2014),**]**

(*c*) in the case of a charitable organisation that is a body corporate other than a company, the charter, statute or other like instrument by which it is established, and

(*d*) in the case of a charitable organisation that is an unincorporated body of persons, the rules of the body,

but does not include any enactment or rule of law applicable to the carrying on of the activities of the organisation;

"dissolved body" has the meaning assigned to it by *section 81;*

"education body" means—

F3**[**(*a*) an education and training board,**]**

(*b*) a recognised school within the meaning of the Act of 1998,

(*c*) a management committee established for the purposes of section 37 of the Act of 1998,

(*d*) a parents' association established in accordance with section 26 of the Act of 1998,

(*e*) a student council established in accordance with section 27 of the Act of 1998, F1**[**or**]**

F4**[**(*f*) a designated institution of higher education within the meaning of the Higher Education Authority Act 2022 that falls under paragraph (a) of section 53(1) F2**[**of that Act;**]]**

(*g*) F5**[**...**]**

"EEA Agreement" has the same meaning as it has in the European Communities (Amendment) Act 1993;

"EEA state" means—

(*a*) a member state of the European Communities (other than the State), or

(*b*) a state (other than a member state of the European Communities) that is a contracting party to the EEA Agreement;

"establishment day" shall be construed in accordance with *section 12*;

"excluded body" means—

(*a*) a political party, or a body that promotes a political party or candidate,

(*b*) a body that promotes a political cause, unless the promotion of that cause relates directly to the advancement of the charitable purposes of the body,

(*c*) an approved body of persons within the meaning of section 235 of the Taxes Consolidation Act 1997,

(*d*) a trade union or a representative body of employers,

(*e*) a chamber of commerce, or

(*f*) a body that promotes purposes that are—

(i) unlawful,

(ii) contrary to public morality,

(iii) contrary to public policy,

(iv) in support of terrorism or terrorist activities, whether in the State or outside the State, or

(v) for the benefit of an organisation, membership of which is unlawful;

F1**[**"insolvency arrangement" has the same meaning as it has in the Personal Insolvency Act 2012;**]**

"judicial office in the Superior Courts" means the office of judge of the High Court F6**[**, the office of judge of the Court of Appeal**]** or the office of judge of the Supreme Court;

"local authority" has the same meaning as it has in the Local Government Act 2001;

"material interest" shall be construed in accordance with section 2(3) of the Ethics in Public Office Act 1995;

F1**[**"member of the charitable organisation" means—

(*a*) in the case of a charitable organisation that is a company, a member of the company within the meaning of section 168 of the Act of 2014, or

(*b*) in the case of a charitable organisation that is a body corporate (other than a company) or an unincorporated body of persons, a person who is entitled to appoint, nominate or vote for the appointment of a person as a charity trustee of that organisation;**]**

"Minister" means the Minister for Community, Rural and Gaeltacht Affairs;

"personal connection" shall be construed in accordance with *subsection (2)*;

"prescribed" means prescribed by regulations made by the Minister;

"public benefit" shall be construed in accordance with *section 3*;

"record" includes, in addition to any record in writing—

(*a*) a plan, chart, map, drawing, diagram, pictorial or graphic image,

(*b*) a disc, tape, soundtrack or other device in which information, sounds or signals are embodied so as to be capable (with or without the aid of some other instrument) of being reproduced in legible or audible form,

(*c*) a film, tape or other device in which visual images are embodied so as to be capable (with or without the aid of some other instrument) of being reproduced in visual form, and

(*d*) a photograph;

"register" has the meaning assigned to it by *section 39*, and "registered" shall be construed accordingly;

"registered charitable organisation" means—

(*a*) a charitable organisation that is registered in the register, or

(*b*) a charitable organisation that, by virtue of *section 40*, is deemed to be registered in the register;

"registration number" has the meaning assigned to it by F2**[***section 39(7)(e)* or *40(6)(e)*, as the case may be;**]**

F1**[**"removal notice" has the meaning assigned to it by *section 44A(5)(b)*;**]**

F1**[**"specified clause" has the meaning assigned to it by *section 42A(8)*;**]**

"Tribunal" has the meaning assigned to it by *section 75*.

(2) (*a*) For the purposes of this Act—

F7**[**(i) a person is connected with an individual if that person is a child, step-child, parent, step-parent, brother, sister, spouse, civil partner, cohabitant, grandparent or grandchild of the individual or a child of the individual's civil partner or cohabitant,**]**

(ii) a person, in his or her capacity as a trustee of a trust, is connected with an individual if that individual, or any of that individual's children, or any body corporate that that individual controls is a beneficiary of the trust,

(iii) a person is connected with any person with whom he or she is in partnership,

(iv) a person is connected with any person by whom he or she is employed under a contract of service,

(v) a body corporate is connected with another person if that person has control of it or if that person and persons connected with that person together have control of it, and

(vi) any two or more persons acting together to secure or exercise control of a body corporate shall be treated in relation to that body corporate as connected with one another and with any person acting on the directions of any of them to secure or exercise control of the body corporate.

F7**[**(*b*) In this subsection—

"Act of 2010" means the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010;

"civil partner" means a person in a civil partnership or legal relationship to which section 3 of the Act of 2010 applies;

"cohabitant" means a cohabitant within the meaning of section 172(1) of the Act of 2010;

"control" has the meaning assigned to it by section 11 of the Taxes Consolidation Act 1997.**]**

Annotations

Amendments:

F1 Inserted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 3(a)(v)(I), (vii), S.I. No. 10 of 2025.

F2 Substituted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 3(a)(i)-(iv), (v)(II), (vi), S.I. No. 10 of 2025.

F3 Substituted (1.07.2013) by *Education and Training Boards Act 2013* (11/2013), s. 72(1) and sch. 6 item 53, S.I. No. 211 of 2013.

F4 Substituted (10.11.2022) by *Higher Education Authority Act 2022* (31/2022), s. 145 and sch. 4, S.I. No. 554 of 2022.

F5 Deleted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 3(a)(v)(III), S.I. No. 10 of 2025.

F6 Inserted (28.10.2014) by *Court of Appeal Act 2014* (18/2014), s. 68, S.I. No. 479 of 2014.

F7 Substituted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 3(b)(i), (ii), S.I. No. 10 of 2025.

Charitable purpose.

3.— (1) For the purposes of this Act each of the following shall, subject to *subsection (2)*, be a charitable purpose:

(*a*) the prevention or relief of poverty or economic hardship;

(*b*) the advancement of education;

(*c*) the advancement of religion;

(*d*) any other purpose that is of benefit to the community.

(2) A purpose shall not be a charitable purpose unless it is of public benefit.

(3) Subject to *subsection (4)*, a gift shall not be of public benefit unless—

(*a*) it is intended to benefit the public or a section of the public, and

(*b*) in a case where it confers a benefit on a person other than in his or her capacity as a member of the public or a section of the public, any such benefit is reasonable in all of the circumstances, and is ancillary to, and necessary, for the furtherance of the public benefit.

(4) It shall be presumed, unless the contrary is proved, that a gift for the advancement of religion is of public benefit.

(5) The Authority shall not make a determination that a gift for the advancement of religion is not of public benefit without the consent of the Attorney General.

(6) A charitable gift for the purpose of the advancement of religion shall have effect, and the terms upon which it is given shall be construed, in accordance with the laws, canons, ordinances and tenets of the religion concerned.

(7) In determining whether a gift is of public benefit or not, account shall be taken of—

(*a*) any limitation imposed by the donor of the gift on the class of persons who may benefit from the gift and whether or not such limitation is justified and reasonable, having regard to the nature of the purpose of the gift, and

(*b*) the amount of any charge payable for any service provided in furtherance of the purpose for which the gift is given and whether it is likely to limit the number of persons or classes of person who will benefit from the gift.

(8) A limitation referred to in *subsection (7)* shall not be justified and reasonable if all of the intended beneficiaries of the gift or a significant number of them have a personal connection with the donor of the gift.

(9) There shall be no appeal to the Tribunal from a determination of the Authority to which *subsection (5)* applies.

(10) For the purposes of this section, a gift is not a gift for the advancement of religion if it is made to or for the benefit of an organisation or cult—

(*a*) the principal object of which is the making of profit, or

(*b*) that employs oppressive psychological manipulation—

(i) of its followers, or

(ii) for the purpose of gaining new followers.

(11) In this section "purpose that is of benefit to the community" includes—

(*a*) the advancement of community welfare including the relief of those in need by reason of youth, age, ill-health, or disability,

(*b*) the advancement of community development, including rural or urban regeneration,

(*c*) the promotion of civic responsibility or voluntary work,

(*d*) the promotion of health, including the prevention or relief of sickness, disease or human suffering,

(*e*) the advancement of conflict resolution or reconciliation,

(*f*) the promotion of religious or racial harmony and harmonious community relations,

(*g*) the protection of the natural environment,

(*h*) the advancement of environmental sustainability,

(*i*) the advancement of the efficient and effective use of the property of charitable organisations,

(*j*) the prevention or relief of suffering of animals,

(*k*) the advancement of the arts, culture, heritage or sciences, and

(*l*) the integration of those who are disadvantaged, and the promotion of their full participation, in society.

Annotations

Amendments:

F8 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 4(a)(i), (b) not commenced as of date of revision.

F9 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 4(a)(ii), not commenced as of date of revision.

Modifications (not altering text):

C3 Prospective affecting provision: subss. (1)(d), (11) deleted, subs. (1)(e)-(r) inserted by *Charities (Amendment) Act 2024* (21/2024), s. 4(a), (b), not commenced as of date of revision.

3.— (1) For the purposes of this Act each of the following shall, subject to *subsection (2)*, be a charitable purpose: ...

(*d*) F8**[**...**]**

F9**[**(*e*) the advancement of community welfare including the relief of those in need by reason of youth, age, ill-health or disability;

(*f*) the advancement of community development, including rural or urban regeneration;

(*g*) the promotion of civic responsibility or voluntary work;

(*h*) the promotion of health, including the prevention or relief of sickness, disease or human suffering;

(*i*) the advancement of conflict resolution or reconciliation;

(*j*) the promotion of religious or racial harmony and harmonious community relations;

(*k*) the protection of the natural environment;

(*l*) the advancement of environmental sustainability;

(*m*) the advancement of the efficient and effective use of the property of charitable organisations;

(*n*) the prevention or relief of suffering of animals;

(*o*) the advancement of the arts, culture, heritage or sciences;

(*p*) the integration of those who are disadvantaged, and the promotion of their full participation, in society;

(*q*) the advancement of human rights;

(*r*) any other purpose that is of benefit to the community, where that purpose is similar to any of those listed in *paragraphs (a)* to *(q)*.**]**

…

(11) F8**[**...**]**

Orders and regulations.

4.— (1) The Minister may by regulations provide for any matter referred to in this Act as prescribed or to be prescribed.

(2) Without prejudice to any provision of this Act, regulations under this section may contain such incidental, supplementary and consequential, provisions as appear to the Minister to be necessary or expedient for the purposes of the regulations.

(3) Every order (other than an order under *section 1(2)* or *12*) and regulation made by the Minister under this Act shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order or regulation is passed by either such House within the next 21 days on which that House sits after the order or regulation is laid before it, the order or regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

Annotations

Editorial Notes:

E8 Power pursuant to section exercised (29.11.2017) by *Charities Act 2009 (Section 34) Regulations 2017* (S.I. No. 587 of 2017).

Expenses.

5.— The expenses incurred by the Minister in the administration of this Act shall, to such extent as may be sanctioned by the Minister for Finance, be paid out of moneys provided by the Oireachtas.

Review of operation of Act.

6.— The Minister shall—

(*a*) not later than 5 years after the establishment day, commence a review of the operation of this Act, and

(*b*) not later than 12 months after the expiration of the said 5 years, make a report to each House of the Oireachtas of his or her findings and conclusions resulting from that review.

Exemption from liability to pay tax.

7.— (1) Nothing in this Act shall operate to affect the law in relation to the levying or collection of any tax or the determination of eligibility for exemption from liability to pay any tax.

(2) The Revenue Commissioners shall not be bound by a determination of the Authority as to whether a purpose is of public benefit or not in the performance by them of any function under or in connection with—

(*a*) section 207, 208 or 609 of the Taxes Consolidation Act 1997,

(*b*) section 17 or 76 of the Capital Acquisitions Tax Consolidation Act 2003, or

(*c*) section 82 of the Stamp Duties Consolidation Act 1999.

Act not to apply to certain trusts.

8.— This Act shall not apply to a trust the only property of which consists of—

(*a*) shares in a qualifying company established for the purposes of section 110 of the Taxes Consolidation Act 1997,

(*b*) shares in a company whose business consists solely of the leasing of plant and machinery,

(*c*) dividends paid in respect of such shares, being dividends that are not retained as part of the property of the trust for more than 12 months, or

(*d*) any other distribution of cash or assets made in respect of such shares, being cash or assets that are not retained as part of the property of the trust for more than 12 months.

Service of documents.

9.— (1) A notice or other document that is required to be served on or given to a person under this Act shall be addressed to the person concerned by name, and may be so served on or given to the person in one of the following ways:

(*a*) by delivering it to the person;

(*b*) by leaving it at the address at which the person ordinarily resides or, in a case in which an address for service has been furnished, at that address; or

(*c*) by sending it by post in a prepaid registered letter to the address at which the person ordinarily resides or, in a case in which an address for service has been furnished, to that address.

(2) For the purpose of this section, a company within the meaning of the Companies Acts shall be deemed to be ordinarily resident at its registered office, and every other body corporate and every unincorporated body of persons shall be deemed to be ordinarily resident at its principal office or place of business.

Offences.

10.— (1) A person guilty of an offence under this Act shall be liable—

(*a*) on summary conviction, to a fine not exceeding €5,000 or to imprisonment for a term not exceeding 12 months or to both, or

(*b*) on conviction on indictment, to a fine not exceeding €300,000 or to imprisonment for a term not exceeding 10 years or to both.

(2) Where an offence under this Act is committed by a body corporate and is proved to have been so committed with the consent or connivance of or to be attributable to any neglect on the part of any person, being a director, manager, secretary or other officer of the body corporate, or a person who was purporting to act in such capacity, that person shall, as well as the body corporate, be guilty of an offence and shall be liable to be proceeded against and punished as if he or she were guilty of the first-mentioned offence.

(3) Summary proceedings for an offence under this Act may be brought and prosecuted by the Authority.

(4) Where a person is convicted of an offence under this Act the court shall order the person to pay to the Authority the costs and expenses, measured by the court, incurred by the Authority in relation to the investigation, detection and prosecution of the offence, unless the court is satisfied that there are special and substantial reasons for not so doing.

Repeals.

11.— The Charities Act 1961 is repealed to the extent specified in *column (2)* of *Schedule 2*.

PART 2

Charities Regulatory Authority

Establishment Day.

12.— The Minister shall, by order, appoint a day to be the establishment day for the purposes of this Act.

Annotations

Editorial Notes:

E9 Power pursuant to section exercised (16.10.2014) by *Charities Act 2009 (Establishment Day) Order 2014* (S.I. No. 456 of 2014).

2. The 16th day of October 2014 is appointed to be the establishment day for the purposes of the Charities Act 2009 (No. 6 of 2009).

Establishment of Charities Regulatory Authority.

13.— (1) There shall stand established on the establishment day, a body which shall, subject to *subsection (2)*, be known as an tÚdarás Rialála Carthanas or in the English language the Charities Regulatory Authority (in this Act referred to as the "Authority"), to perform the functions conferred on it by this Act.

(2) The Authority may, for operational purposes, describe itself as An Rialálaí Carthanas or in the English language the Charities Regulator.

(3) The provisions of *Schedule 1* shall have effect in relation to the Authority.

Functions of Authority.

14.— (1) The general functions of the Authority shall be to—

(*a*) increase public trust and confidence in the management and administration of charitable trusts and charitable organisations,

(*b*) promote compliance by charity trustees with their duties in the control and management of charitable trusts and charitable organisations,

(*c*) promote the effective use of the property of charitable trusts or charitable organisations,

(*d*) ensure the accountability of charitable organisations to donors and beneficiaries of charitable gifts, and the public,

(*e*) promote understanding of the requirement that charitable purposes confer a public benefit,

(*f*) establish and maintain a register of charitable organisations,

(*g*) ensure and monitor compliance by charitable organisations with this Act,

(*h*) carry out investigations in accordance with this Act,

(*i*) encourage and facilitate the better administration and management of charitable organisations by the provision of information or advice, including in particular by way of issuing (or, as it considers appropriate, approving) guidelines, codes of conduct, and model constitutional documents,

(*j*) carry on such activities or publish such information (including statistical information) concerning charitable organisations and charitable trusts as it considers appropriate,

(*k*) provide information (including statistical information) or advice, or make proposals, to the Minister on matters relating to the functions of the Authority.

(2) The Authority shall have all such powers as are necessary or expedient for the performance of its functions.

(3) Subject to this Act, the Authority shall be independent in the performance of its functions.

(4) The Authority may perform any of its functions through or by any member of the staff of the Authority duly authorised in that behalf by the Authority.

Directions of Minister.

15.— (1) The Minister may, in relation to the performance by the Authority of its functions, give a direction in writing to the Authority requiring it to comply with such policies of the Government as are specified in the direction.

(2) The Minister may, in relation to the performance by the Authority of its functions under *section 39*, give a direction in writing to the Authority requiring it to comply with such matters specified in the direction relating to—

(*a*) the maintenance of the register,

(*b*) the collection and collation of information for the purpose of maintaining the register, or

(*c*) the entry into agreements with persons, other than charitable organisations, for the purpose of obtaining such information.

(3) The Minister may, by direction in writing, amend or revoke a direction under this section (including a direction under this subsection).

(4) The Authority shall comply with a direction under this section.

Grants to Authority.

16.— In each financial year, the Minister may, after consultation with the Authority, advance to the Authority out of moneys provided by the Oireachtas such sums as the Minister may, with the consent of the Minister for Finance, determine.

Borrowings by Authority.

F10**[**17.— The Authority may, from time to time, with the consent of the Minister, the Minister for Public Expenditure and Reform and the Minister for Finance and subject to such conditions (if any) as those Ministers of the Government may specify, borrow money (whether on the security of the assets of the Authority or not). **]**

Annotations

Amendments:

F10 Substituted (6.07.2011) by *Ministers and Secretaries (Amendment) Act 2011* (10/2011), s. 98, commenced as per s. 1(2).

Recovery of expenses of Authority.

18.— Any costs or expenses incurred by the Authority in the management or administration or for the preservation or recovery of any property vested in the Authority or otherwise in the execution of this Act may be borne and deducted by the Authority from the estate and funds of the charitable organisation in respect of which those costs and expenses were incurred.

Chief executive.

19.— (1) There shall be a chief executive officer of the Authority (in this Act referred to as the "chief executive").

(2) Subject to *subsections (4)* and *(5)*, the chief executive shall be appointed by the Authority with the consent of the Minister.

(3) The chief executive may be removed from office by the Authority for stated reasons.

(4) The Minister may, before the establishment day, designate a person to be appointed to be the first chief executive of the Authority.

(5) If, immediately before the establishment day, a person stands designated by the Minister under *subsection (4)*, the Authority shall appoint that person to be the first chief executive.

(6) The chief executive shall hold office upon and subject to such terms and conditions (including terms and conditions relating to remuneration, allowances and superannuation) as may be determined by the Authority with the approval of the Minister given with the consent of the Minister for Finance.

(7) The chief executive shall not hold any other office or employment or carry on any business without the consent of the Authority.

Functions of chief executive.

20.— (1) The chief executive shall carry on and manage, and control generally, the administration of the Authority and perform such other functions (if any) as may be determined by the Authority.

(2) The chief executive shall perform his or her functions subject to such policies as may be determined from time to time by the Authority, and shall be accountable to the Authority for the efficient and effective management of the Authority and for the due performance of his or her functions.

(3) The chief executive may make proposals to the Authority on any matter relating to its functions.

(4) The Authority may designate a member of the staff of the Authority to perform the functions of chief executive in the absence of the chief executive or where the

position of chief executive is vacant, and a member so designated shall in such absence or upon such position being vacant perform those functions.

Delegation of functions of chief executive.

21.— (1) The chief executive may, with the consent of the Authority in writing, delegate any of his or her functions to a specified member of staff of the Authority, and that member of staff shall be accountable to the chief executive for the performance of the functions so delegated.

(2) The chief executive shall be accountable to the Authority for the performance of functions delegated by him or her in accordance with *subsection (1)*.

(3) The chief executive may, with the consent of the Authority in writing, revoke a delegation made in accordance with this section.

(4) In this section "functions" does not include a function delegated by the Authority to the chief executive subject to a condition that the function shall not be delegated by the chief executive to anyone else.

Accountability of chief executive to Public Accounts Committee.

22.— (1) The chief executive shall, whenever required in writing to do so by the Committee of Dáil Éireann established under the Standing Orders of Dáil Éireann to examine and report to Dáil Éireann on the appropriation accounts and reports of the Comptroller and Auditor General (in this section referred to as the "Committee"), give evidence to that Committee in relation to—

(*a*) the regularity and propriety of the transactions recorded or required to be recorded in any book or other record of account subject to audit by the Comptroller and Auditor General that the Authority is required by this Act to prepare,

(*b*) the economy and efficiency of the Authority in the use of its resources,

(*c*) the systems, procedures and practices employed by the Authority for the purpose of evaluating the effectiveness of its operations, and

(*d*) any matter affecting the Authority referred to in a special report of the Comptroller and Auditor General under section 11(2) of the Comptroller and Auditor General (Amendment) Act 1993, or in any other report of the Comptroller and Auditor General (in so far as it relates to a matter specified in *paragraph (a)*, *(b)* or *(c)*) that is laid before Dáil Éireann.

(2) In the performance of his or her duties under this section, the chief executive shall not question or express an opinion on the merits of any policy of the Government or a Minister of the Government or on the merits of the objectives of such a policy.

Accountability of chief executive to other Oireachtas Committees.

23.— (1) In this section "Committee" means a Committee appointed by either House of the Oireachtas or jointly by both Houses of the Oireachtas (other than the Committee referred to in *section 22* or the Committee on Members' Interests of Dáil Éireann or the Committee on Members' Interests of Seanad Éireann) or a subcommittee of such a Committee.

(2) Subject to *subsection (3)*, the chief executive shall, at the request in writing of a Committee, attend before it to give account for the general administration of the Authority.

(3) The chief executive shall not be required to give account before a Committee for any matter which is or has been or may at a future time be the subject of proceedings before a court or Tribunal in the State.

(4) Where the chief executive is of the opinion that a matter in respect of which he or she is requested to give an account before a Committee is a matter to which *subsection (3)* applies, he or she shall inform the Committee of that opinion and the reasons for the opinion and, unless the information is conveyed to the Committee at a time when the chief executive is before it, the information shall be so conveyed in writing.

(5) Where the chief executive has informed a Committee of his or her opinion in accordance with *subsection (4)* and the Committee does not withdraw the request referred to in *subsection (2)* in so far as it relates to a matter the subject of that opinion—

(*a*) the chief executive may, not later than 21 days after being informed by the Committee of its decision not to do so, apply to the High Court in a summary manner for determination of the question whether the matter is one to which *subsection (3)* applies, or

(*b*) the Chairperson of the Committee may, on behalf of the Committee, make such an application,

and the High Court shall determine the matter.

(6) Pending the determination of an application under *subsection (5)*, the chief executive shall not attend before the Committee to give account for the matter the subject of the application.

(7) If the High Court determines that the matter concerned is one to which *subsection (3)* applies, the Committee shall withdraw the request referred to in *subsection (2)*, but if the High Court determines that *subsection (3)* does not apply, the chief executive shall attend before the Committee to give account for the matter.

(8) In the performance of his or her duties under this section, the chief executive shall not question or express an opinion on the merits of any policy of the Government or a Minister of the Government or on the merits of the objectives of such a policy.

Staff.

24.— (1) The Authority shall appoint, with the consent of the Minister given with the consent of the Minister for Finance, such and so many persons to be members of the staff of the Authority as it may from time to time determine.

(2) The terms and conditions of service of a member of the staff of the Authority shall, with the consent of the Minister given with the consent of the Minister for Finance, be such as may be determined from time to time by the Authority.

(3) There shall be paid by the Authority to the members of its staff such remuneration and allowances as, from time to time, the Authority, with the consent of the Minister given with the consent of the Minister for Finance, determines.

Transfer of staff to Authority.

25.— (1) Every person who immediately before the establishment day was an officer of the Minister and was exclusively engaged in the performance of functions on behalf of the dissolved body shall, on the establishment day, become and be a member of the staff of the Authority.

(2) Save in accordance with a collective agreement negotiated with any recognised trade union or staff association concerned, a person referred to in *subsection (1)* shall not, while in the service of the Authority, be subject to less beneficial conditions of service (including conditions in relation to tenure of office) or of remuneration than the conditions of service (including conditions in relation to tenure of office) or remuneration to which he or she was subject immediately before the establishment day.

(3) In relation to persons transferred to the Authority under *subsection (1)*, previous service with the dissolved body shall be reckonable for the purposes of, but subject to any exceptions or exclusions in, the Redundancy Payments Acts 1967 to 2007, the Protection of Employees (Part-Time Work) Act 2001, the Organisation of Working Time Act 1997, the Minimum Notice and Terms of Employment Acts 1973 to 2005 and the Unfair Dismissals Acts 1977 to 2007.

Superannuation.

26.— (1) As soon as may be after the establishment day, the Authority shall prepare and submit to the Minister a scheme or schemes for the granting of superannuation benefits to or in respect of such of its staff (including the chief executive) as the Authority shall think fit.

(2) Every such scheme shall fix the time and conditions of retirement for all persons to, or in respect of whom, superannuation benefits are payable under the scheme, and different terms and conditions may be fixed in respect of different classes of persons.

(3) The Authority may at any time prepare and submit to the Minister a scheme amending or revoking a scheme previously submitted and approved under this section.

(4) A scheme or amending scheme submitted to the Minister under this section shall, if approved by the Minister with the consent of the Minister for Finance, be carried out by the Authority in accordance with its terms.

(5) If any dispute arises as to the claim of any person to, or the amount of, any superannuation benefit in pursuance of a scheme under this section, such dispute shall be submitted to the Minister who shall refer it to the Minister for Finance whose decision shall be final.

(6) No superannuation benefit shall be granted by the Authority to or in respect of any of its staff (including the chief executive) who are members of a scheme under this section, nor shall any other arrangement be entered into for the provision of any superannuation benefit to such persons on their ceasing to hold office, other than in accordance with such scheme or schemes submitted and approved under this section or an arrangement approved by the Minister and the Minister for Finance.

(7) The Minister shall cause every scheme submitted and approved under this section to be laid before each House of the Oireachtas as soon as may be after it is approved, and if either such House within the next 21 days on which that House sits after the scheme is laid before it, passes a resolution annulling the scheme, the scheme shall be annulled accordingly, but without prejudice to anything previously done thereunder.

(8) Where, in the period beginning on the establishment day and ending immediately before the commencement of a scheme under this section, a superannuation benefit falls due for payment to or in respect of a person who was transferred to the staff of the Authority under *section 25*, the benefit shall be calculated by the Authority in accordance with such scheme, or such enactments in relation to superannuation, as applied to the person immediately before the establishment day and, for that purpose, his or her pensionable service with the Authority shall be aggregated with his or her previous pensionable service and the said benefit shall be paid by the Authority.

(9) (*a*) A scheme under *subsection (1)* shall, as respects a person transferred by *section 25* to the staff of the Authority, provide for the granting to or in respect of him or her of superannuation benefits upon and subject to such terms and conditions as are not less favourable to him or her than the terms and conditions that applied to him or her immediately before the establishment day in relation to the grant of such benefits.

(*b*) Any period of service by a person as a member of the staff of the dissolved body which was a period of reckonable service for the purposes of a scheme for the granting of superannuation benefits to or in respect of members of the staff of the dissolved body shall be regarded as a period of reckonable service for the purposes of any scheme under *subsection (1)*.

(10) In this section "superannuation benefit" means a pension, gratuity or other allowance payable on resignation, retirement or death.

Annotations

Editorial Notes:

E10 Power pursuant to section exercised (19.12.2024) by *Charities Regulatory Authority Superannuation Scheme 2024* (S.I. No. 739 of 2024).

Disclosure of information relating to offences under Act.

27.— Notwithstanding any rule of law, information that, in the opinion of—

(*a*) a member of the Garda Síochána,

(*b*) the Director of Corporate Enforcement, or

(*c*) such other person as may, after consultation by the Minister with any other Minister of the Government appearing to him or her to be concerned, be prescribed,

may relate to the commission of an offence under this Act may be disclosed by that member, Director or other person to the Authority, or a member or a member of staff of the Authority.

Disclosure of information by Authority where it suspects commission of offence.

28.— (1) The Authority shall provide any information obtained by it in the performance of its functions that causes the Authority to suspect F11**[**that an offence, other than an offence under this Act, has been**]** committed by a charity trustee or a charitable organisation to—

(*a*) the Garda Síochána,

(*b*) the Revenue Commissioners,

(*c*) the Director of Corporate Enforcement,

(*d*) the Competition Authority, or

(*e*) any other person charged with the detection, investigation or prosecution of offences,

as may be appropriate, where it is not satisfied that the information has already been reported to a person specified in *paragraph (a)*, *(b)*, *(c)*, *(d)* or *(e)*.

F12**[**(1A) The Authority may provide, to a person specified in *paragraph (a)*, *(b)*, *(c)*, *(d)* or *(e)* of *subsection (1)*, any information obtained by it in the performance of its functions that causes the Authority to suspect that an offence under this Act has been committed by a charity trustee or a charitable organisation.**]**

(2) Information provided under F11**[***subsection (1)* or *(1A)***]** may be used by the person to whom it has been provided for the purpose only of the detection, investigation or prosecution of an offence.

(3) The Authority may provide any information—

(*a*) obtained by it in the performance of its functions, and

(*b*) that causes it to suspect that an offence under the law of a state (other than the State) has been committed by a charity trustee of a charitable organisation,

to a person charged under the law of that state with the detection, investigation or prosecution of offences, if the person to whom it is provided gives an undertaking in writing that the information will be used only for the purpose of the detection, investigation or prosecution of the offence concerned.

Annotations

Amendments:

F11 Substituted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 5(a), (c), S.I. No. 10 of 2025.

F12 Inserted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 5(b), S.I. No. 10 of 2025.

Modifications (not altering text):

C4 Reference to "Competition Authority" construed (31.10.2022) by *Competition and Consumer Protection Act 2014* (29/2014), ss. 8, 39, S.I. No. 367 of 2014.

Transfer of functions to Commission

39. (1) All functions that, immediately before the establishment day, were vested in the dissolved bodies are transferred to the Commission.

(2) References in any Act of the Oireachtas passed before the establishment day or in any instrument made before that day under an Act of the Oireachtas to —

...

(b) the Competition Authority, shall, on and after that day, be construed as references to the Commission.

...

(4) This section shall come into operation on the establishment day.

Strategy statement.

29.— (1) The Authority shall, as soon as practicable after the commencement of this section, and thereafter not earlier than 6 months before and not later than the expiration of each subsequent period of 3 years following that commencement, prepare and submit to the Minister a strategy statement in respect of the period of 3 years immediately following the year in which the strategy statement is so submitted.

(2) The Minister shall, as soon as practicable after a strategy statement has been submitted to him or her under *subsection (1)*, cause a copy of it to be laid before each House of the Oireachtas.

(3) The Authority shall ensure that, as soon as practicable after copies of a strategy statement are laid before both Houses of the Oireachtas in accordance with *subsection (2)*, the strategy statement is published on the internet.

(4) In this section "strategy statement" means a statement that—

(*a*) specifies the key objectives, outputs and related strategies, including use of resources, of the Authority, and

(*b*) is prepared in a form and manner that is in accordance with any directions issued from time to time by the Minister.

Accounts of Authority.

30.— (1) The Authority shall keep in such form as may be approved by the Minister, with the consent of the Minister for Finance, all proper and usual accounts of all money received or expended by it and, in particular, shall keep in such form as aforesaid all such special accounts as the Minister may, with the consent of the Minister for Finance, from time to time direct.

(2) Accounts kept in accordance with this section shall be submitted, not later than 1 April in the year immediately following the financial year to which they relate or on such earlier date as the Minister may, from time to time, specify, by the Authority to the Comptroller and Auditor General for audit and, immediately after the audit, a copy of the accounts, and of such other (if any) accounts kept in accordance with this section as the Minister, after consultation with the Minister for Finance, may direct and a copy of the Comptroller and Auditor General's report on the accounts shall be presented to the Minister who shall, as soon as may be, cause copies thereof to be laid before each House of the Oireachtas.

Annual report.

31.— (1) The Authority shall not later than 30 June in each year prepare and submit to the Minister a report on its activities in the immediately preceding year, and the Minister shall, as soon as may be after receiving the report, cause copies of the report to be laid before each House of the Oireachtas.

(2) The Authority shall arrange for a report laid before both Houses of the Oireachtas in accordance with *subsection (1)* to be published on the internet as soon as practicable after copies of the report are laid before each House of the Oireachtas.

Provision of information to relevant persons.

32.— (1) The Authority may provide a relevant person with such information in the possession of the Authority as may reasonably be required for the purpose of enabling the relevant person to perform his or her functions.

(2) In this section "relevant person" means—

(*a*) the Garda Síochána,

(*b*) the Revenue Commissioners, or

(*c*) any other person charged under any enactment with—

(i) ensuring compliance with the provisions of any enactment, or

(ii) the detection, investigation or prosecution of any offence.

Administrative cooperation on regulatory matters.

33.— (1) The Authority shall, in so far as is consistent with the proper performance of its functions, endeavour to secure administrative cooperation between it and F13**[**relevant bodies**]**, and for that purpose, the Authority may enter into one or more arrangements (whether in the form of a memorandum of understanding or otherwise) with F13**[**relevant bodies**]** for the purposes of—

(*a*) facilitating administrative cooperation between the Authority and the F13**[**relevant bodies**]** in the performance of their respective functions in so far as they relate to the regulation of charitable organisations or charitable trusts,

(*b*) avoiding duplication of activities by the Authority and any F13**[**relevant body**]**, or

(*c*) ensuring, as far as practicable, consistency between decisions made or measures taken by the Authority and F13**[**relevant bodies**]** in so far as any part of those decisions or measures consists of or relates to a determination of any matters concerning the regulation of charitable organisations or charitable trusts.

(2) An arrangement under this section shall not operate to bind the Authority or a F13**[**relevant body**]**.

(3) The Minister and any relevant Minister in relation to a F13**[**relevant body**]** concerned shall each be furnished by one of the parties concerned with a copy of an arrangement under this section and any variation thereof.

(4) The parties to an arrangement under this section may vary the terms of the arrangement.

(5) An arrangement under this section shall not operate to require the Authority to provide information to any F13**[**relevant body**]** if the disclosure of that information by the Authority is prohibited by law.

(6) In this section—

"relevant Minister" means, in relation to a F13**[**relevant body**]**, the Minister of the Government who performs functions in connection with that F13**[**relevant body**]**;

F14**[**"relevant body" means—

(*a*) a relevant regulator, or

(*b*) a body, or holder of an office, who carries out functions relating to the oversight or monitoring of charitable organisations (where the body or office is prescribed by order of the Minister);**]**

"F13**[**relevant body**]**" means—

(*a*) a body, or holder of an office, in whom functions are vested relating to the regulation of activities or persons for purposes other than the purposes of this Act (where the body or office is established by or under an enactment and is prescribed by order of the Minister), or

(*b*) a body, or holder of an office, in whom functions are vested under the law of a state (other than the State) relating to the regulation of activities or persons in that state for any purpose (where the body or office is prescribed by order of the Minister).

Annotations

Amendments:

F13 Substituted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 6(a), (b), S.I. No. 10 of 2025.

F14 Inserted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 6(c), S.I. No. 10 of 2025.

Modifications (not altering text):

C5 Bodies prescribed for the purposes of paragraph (*b*) of the definition of "relevant body" (22.04.2026) by *Charities Act 2009 (Section 33) (Relevant Body) Order 2026* (S.I. No. 176 of 2026), art. 2.

The following bodies are prescribed for the purposes of paragraph (b) of the definition of "relevant body" in section 33 of the Charities Act 2009 (No. 6 of 2009):

(*a*) the Department of Further and Higher Education, Research, Innovation and Science;

(*b*) an Ghníomhaireacht um Fhoréigean Baile, Gnéasach agus Inscnebhunaithe;

(*c*) Pobal;

(*d*) the Workplace Relations Commission.

Editorial Notes:

E11 Power pursuant to section exercised (22.04.2026) by *Charities Act 2009 (Section 33) (Relevant Body) Order 2026* (S.I. No. 176 of 2026).

E12 The first definition of "relevant body" inserted (27.01.2025) as per F-note above would appear to supersede the definition of that term below.

E13 Power pursuant to section exercised (8.06.2022) by *Charities Act 2009 (Section 33) (Relevant Regulator) Order 2022* (S.I. No. 276 of 2022).

E14 Power pursuant to section exercised (29.11.2017) by *Charities Act 2009 (Section 33) Order 2017* (S.I. No. 586 of 2017).

Administrative cooperation with foreign statutory bodies on law enforcement matters.

34.— (1) The Authority may, with the approval of the Minister, enter into an arrangement with a foreign statutory body whereby each party to the arrangement may—

(*a*) furnish to the other party information in its possession if the information is required by that other party for the purposes of the performance by it of any of its functions, and

(*b*) provide such other assistance to the party as will facilitate the performance by that other party of any of its functions.

(2) The Authority shall not furnish any information to a foreign statutory body pursuant to an arrangement to which this section applies unless it requires of, and obtains from, that body an undertaking in writing by it that it will comply with the terms specified in that requirement, being terms that correspond to the provisions of any enactment concerning the disclosure of that information by the Authority.

(3) The Authority may give an undertaking to a foreign statutory body that it will comply with any terms specified in a requirement made of the Authority by the body to give such an undertaking where—

(*a*) those terms correspond to the provisions of any law in force in the state in which the body is established, being provisions which concern the disclosure by the body of the information referred to in *paragraph (b)*, and

(*b*) compliance with the requirement is a condition imposed by the body for furnishing information in its possession to the Authority pursuant to an arrangement to which this section applies.

(4) The Authority shall inform the Minister concerning every arrangement for administrative cooperation entered into under this section.

(5) An arrangement under this section shall not operate to require the Authority to provide information to a foreign statutory body if the disclosure of that information by the Authority is prohibited by law.

(6) In this section "foreign statutory body" means a person prescribed by regulations made by the Minister, in whom functions relating to charitable organisations or charitable trusts are vested under the law of a state other than the State.

Annotations

Editorial Notes:

E15 Power pursuant to section exercised (29.11.2017) by *Charities Act 2009 (Section 34) Regulations 2017* (S.I. No. 587 of 2017).

Consultation with stakeholders.

35.— The Authority may take such steps as it considers appropriate to consult with persons whom it considers may be affected by the performance by it of its functions.

Consultative panels.

36.— (1) The Authority may, for the purposes of *section 35*, establish a panel or more than one panel, consisting of such persons and such number of persons as it may determine, to perform such tasks as are specified in the terms of reference of the panel concerned.

(2) The Authority shall, in relation to a panel, determine—

(*a*) its terms of reference,

(*b*) the rules governing its meetings and procedures, and

(*c*) the date by which the tasks to be performed by it are to be completed.

(3) The Authority shall appoint the members of a panel for such period as it determines not exceeding 2 years.

(4) A member of a panel who has ceased to be a member of that panel by reason of the efflux of time shall be eligible for reappointment to that panel but may not serve more than 2 terms on that panel.

(5) The Authority shall appoint one of the members of a panel to be the chairperson of the panel.

(6) Without prejudice to the generality of *subsection (1)*, the terms of reference of a panel may provide for the panel to make observations or proposals concerning—

(*a*) the effect of the performance by the Authority of its functions under this Act,

(*b*) any developments within the European Union or internationally that have implications for the Authority in the performance of its functions,

(*c*) initiatives which, in the opinion of the panel, the Authority could take with respect to the performance of its functions, together with an analysis of the likely cost of those initiatives,

(*d*) a policy or document, issued or proposed to be issued by the Authority,

(*e*) guidelines, issued or proposed to be issued by the Authority,

(*f*) a code of conduct, whether issued or proposed to be issued or approved or proposed to be approved by the Authority,

(*g*) the performance of the charities sector in any particular area or respect,

(*h*) an assessment of the effectiveness of the regulation of the administration and operation of charitable fund-raising through codes of conduct.

(7) Not later than 3 months, or such longer period as the Authority may specify, after the end of each year, each panel established under this section shall prepare and submit to the Authority an annual report providing details of its activities during that year.

(8) The Authority shall arrange for publication on the internet of the annual report of each panel established under this section in the year in which it is submitted to the Authority.

(9) The Authority shall arrange for publication on the internet of observations or proposals made by a panel established under this section in the year in which they are made to the Authority.

(10) The Authority shall provide, or arrange for the provision of, such administrative facilities as may be necessary to enable a panel established under this section to perform its functions.

(11) The following allowances and expenses are payable by the Authority:

(*a*) the travelling and subsistence allowances of panel members in accordance with such scales as may be determined from time to time by the Minister with the consent of the Minister for Finance;

(*b*) the administrative expenses of a panel.

(12) The Authority may at any time dissolve a panel established under this section.

Directions from Minister concerning consultative panels.

37.— (1) The Minister may give a direction in writing to the Authority requiring it to establish a panel for the purposes of *section 35* .

(2) The Minister shall determine—

(*a*) the terms of reference of a panel established pursuant to a direction under *subsection (1)* and may require the Authority to dissolve the panel at any time,

(*b*) the rules governing the meetings and procedures of such a panel, and

(*c*) the date by which the tasks to be performed by such a panel are to be completed.

(3) The Authority shall appoint the members of a panel for such period as the Minister shall determine not exceeding 2 years.

(4) *Subsections (4)*, *(5)*, *(8)*, *(9)*, *(10)* and *(11)* of *section 36* shall apply with the necessary modifications in relation to a panel established pursuant to a direction under *subsection (1)*.

(5) The Authority shall comply with—

(*a*) a direction under this section, and

(*b*) a requirement under *subsection (2)(a)*.

Transfer of functions of Attorney General to Authority.

38.— (1) All functions relating to charitable organisations or charitable trusts (or otherwise relating to charities) that, immediately before the establishment day, were vested in the Attorney General are transferred to the Authority, and references in any enactment in so far as it relates to charitable organisations or charitable trusts (or otherwise relates to charities) shall be construed as references to the Authority.

(2) This section shall come into operation on the establishment day.

PART 3

REGULATION OF CHARITABLE ORGANISATIONS

Register of charitable organisations.

39.— (1) The Authority shall, upon the commencement of this section and after consultation with the Revenue Commissioners, cause to be established and maintained, in such form as it considers appropriate (including electronic form) a register (in this Act referred to as the "register") of charitable organisations.

(2) The Authority may, for the purpose of defraying any expenses incurred in establishing or maintaining the register (in this section referred to as the "appropriate fee"), charge each charitable organisation a fee of such amount as may be determined by the Minister.

(3) A charitable organisation that intends to operate or carry on activities in the State shall, in accordance with this section, apply to the Authority to be registered in the register, and it shall be the duty of the charity trustees of the charitable organisation concerned to make the application on behalf of the charitable organisation.

(4) A charitable organisation (other than a charitable organisation to which *section 40* applies) that, immediately before the commencement of this section, was operating in the State as, or carrying on the activities in the State of, a charitable organisation shall, if it wishes to continue to so operate or carry on such activities after such commencement, apply, not later than—

(*a*) 6 months, or

(*b*) the expiration of such longer period as the Minister may specify,

after such commencement to the Authority to be registered.

(5) Subject to *subsection (6)*, an application under this section shall—

(*a*) be in writing,

(*b*) in the case of an application by, or on behalf of, a charitable organisation that—

(i) is established in the State,

(ii) is established in a state (other than an EEA state), or

(iii) is established in an EEA state and that has a principal place of business in the State,

specify the name of the charitable organisation and its principal place of business in the State,

(*c*) in the case of an application by, or on behalf of, a charitable organisation that—

(i) is established in an EEA state, and

(ii) does not have a principal place of business in the State,

specify the name of the charitable organisation and its principal place of business in that EEA state,

(*d*) specify the names of the charity trustees and the addresses at which they ordinarily reside,

(*e*) specify the places where the charitable organisation operates or carries on its activities or proposes to operate or carry on its activities (including places outside the State),

(*f*) contain particulars of all bank accounts of the charitable organisation,

(*g*) contain particulars of the kinds of activity carried on or intended to be carried on in furtherance of each object of the charitable organisation or charitable trust concerned,

(*h*) specify the manner in which the charitable organisation has or proposes to raise moneys,

(*i*) specify the amount of any moneys raised by the charitable organisation—

(i) during the 12 months immediately preceding such application, or

(ii) where the charitable organisation was formed or the charitable trust was established after the commencement of that period, in respect of the period since the organisation's formation or the trust's establishment, as may be appropriate,

(*j*) specify the plans of—

(i) the charitable organisation for funding activities in furtherance of its objects, or

(ii) in the case of a charitable trust, the trustees of the trust for funding activities in furtherance of the objects of the trust,

(*k*) contain particulars of all professional fund-raising agents or consultants engaged by or intended to be engaged by the charitable organisation,

(*l*) specify the risk assessment procedures, safety checks and safeguards employed by the charitable organisation where its activities include working with vulnerable people (including the aged, children and young people, the sick, disabled and handicapped),

(*m*) specify the gross income of the charitable organisation during the financial year ending immediately before the making of the application for registration,

(*n*) be accompanied by copies of—

(i) all financial accounts of the charitable organisation or relating to the charitable trust in respect of the period of 12 months immediately preceding such application, or

(ii) where the charitable organisation was formed or the charitable trust was established after the commencement of that period all financial accounts in respect of the period since the organisation's formation or the trust's establishment, as may be appropriate,

(*o*) be accompanied by a copy of the constitution of the charitable organisation, or where there is no constitution in respect of the charitable organisation, such documents of the charitable organisation as provide for matters normally provided for in a constitution,

(*p*) contain such other information (if any)—

(i) as the Authority may reasonably require to enable it to perform its functions under this Act, and

(ii) as may be prescribed by regulations made by the Minister, and

(*q*) be accompanied by the appropriate fee (if any).

(6) The Authority may exempt an applicant for registration under this section from such of the requirements of *subsection (5)* as it considers appropriate where it is of the opinion that compliance by the applicant with those requirements would be unduly onerous having regard to his or her circumstances.

(7) Subject to *subsections (8)*, *(13)* and *(14)* and *section 43(10)*, the Authority may, as soon as practicable after it receives an application in accordance with this section, grant the application and enter in the register—

(*a*) in the case of a charitable organisation that—

(i) is established in the State,

(ii) is established in a state (other than an EEA state), or

(iii) is established in an EEA state and that has a principal place of business in the State,

the name of the charitable organisation, its principal place of business in the State,

(*b*) in the case of a charitable organisation that—

(i) is established in an EEA state, and

(ii) does not have a principal place of business in the State,

the name of the charitable organisation and its principal place of business in that EEA state,

(*c*) the address of each premises (if any) in the State at which it operates or carries on its activities,

(*d*) the names of the charity trustees,

(*e*) a number from which it will be possible to identify the applicant (in this Act referred to as the "registration number"),

(*f*) the objects of the charitable organisation or charitable trust concerned, and

(*g*) such other particulars as the Authority considers appropriate,

and a charitable organisation shall stand registered for the purposes of this Act upon the performance by the Authority of its functions under this subsection in relation to the charitable organisation.

(8) The Authority shall refuse an application under this section unless it is satisfied that the applicant is a charitable organisation.

(9) Where the Authority makes a decision to grant an application under this section, it shall, as soon as may be thereafter, notify the applicant in writing of the decision.

(10) Where the Authority makes a decision to refuse an application under this section, it shall, as soon as may be thereafter, notify the applicant in writing of—

(*a*) the decision and the reasons for the decision, and

(*b*) the entitlement under *section 45(1)* to appeal the decision.

(11) If a particular entered in the register in accordance with *subsection (7)* relating to a charitable organisation ceases to be correct, the charity trustees of the charitable organisation concerned shall, as soon as may be, so inform the Authority.

(12) The Authority shall, from time to time, review each entry in the register and, if it becomes aware that any particular in the register is incorrect or has ceased to be correct, it shall make such alterations to the register as it considers necessary and notify the charitable organisation concerned in writing of any such alteration.

(13) If, after the making of an application under this section in relation to a charitable organisation but before the making of a decision by the Authority in respect of the application, a charity trustee of that charitable organisation ceases to be qualified for the position of charity trustee by virtue of *section 55*, the charitable organisation shall not be eligible to be registered for the purposes of this

section before the expiration of one year, or such shorter period as the Minister may determine, from the date of the charity trustee so ceasing to be qualified, and the Authority shall not, before such expiration, perform any functions in relation to that organisation under this section.

(14) If, after the making of an application under this section in relation to a charitable organisation but before the making of a decision by the Authority in respect of the application, that charitable organisation is convicted on indictment of an offence, the charitable organisation shall not be eligible to be registered for the purposes of this section before the expiration of one year, or such shorter period as the Minister may determine, from the date of the conviction, and the Authority shall not, before such expiration, perform any functions in relation to that organisation under this section.

(15) A person who, in purported compliance with this section, knowingly or recklessly provides information or a particular to the Authority that is false or misleading in a material respect, or who believes any such information or particular when provided by him or her, in purported compliance with that subsection, not to be true, shall be guilty of an offence.

(16) The Authority shall make the register available for inspection by members of the public at all reasonable times at its principal office and shall also publish the register on the internet.

(17) The Authority shall, as soon as may be after the registration by it in the register of a charitable organisation that is a company, notify the registrar of companies in writing of such registration.

Annotations

Amendments:

F15 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 7(a), (b)(i), (ii)(I), (iv), (d), (e)(ii)(I), (iii)(I), (v), (h), (l), not commenced as of date of revision.

F16 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 7(b)(ii)(II), (iii), (v), (e)(i), (ii)(II), (iii)(II), (vi), (f), (i), (k), not commenced as of date of revision.

F17 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 7(c), (e)(iv), (g), (j), not commenced as of date of revision.

Modifications (not altering text):

C6 Prospective affecting provision: subss. (4A), (6A), (6B), (11A)-(11C), (18)-(20) inserted, subss. (5), (7), (12), (15) amended, subss. (6), (11), (13) deleted, subs. (9) substituted by *Charities (Amendment) Act 2024* (21/2024), s. 7(a)-(l), not commenced as of date of revision.

39.— …

F15**[**(4A) An organisation that becomes a charitable organisation by virtue of *section 3(1)(q)* shall, if it wishes to continue to operate or carry on activities in the State after the commencement of section 4 (a)(ii) of the Charities (Amendment) Act 2024, apply, not later than—

(*a*) 6 months, or

(*b*) the expiration of such longer period as the Minister may specify,

after such commencement to the Authority to be registered.**]**

(5) Subject to *subsection (6)*, an application under this section shall—

(*a*) be in writing,

(*b*) in the case of an application by, or on behalf of, a charitable organisation that—

(i) is established in the State,

(ii) is established in a state (other than an EEA state F15**[**or the United Kingdom**]**), or

(iii) is established in an EEA state F15**[**or the United Kingdom**]** and that has a principal place of business in the State,

specify the name of the charitable organisation and its principal place of business in the State,

(*c*) in the case of an application by, or on behalf of, a charitable organisation that—

(i) is established in an EEA state F15**[**or the United Kingdom**]**, and

(ii) does not have a principal place of business in the State,

specify the name of the charitable organisation and its principal place of business F16**[**in the state referred to in *subparagraph (i)*F16**]**,

F16**[**(*d*) specify the name, address, e-mail address and telephone number of each charity trustee,**]**

F15**[**(*da*) be accompanied by—

(i) documentary proof of address for each charity trustee, and

(ii) a declaration in writing made by each charity trustee, in such form as may be specified by the Authority, stating that he or she is not disqualified for the position of charity trustee under *section 55*,**]**

…

(*l*) specify the risk assessment procedures, safety checks and safeguards employed by the charitable organisation where its activities include working with F16**[**children or vulnerable persons (within the meaning of the National Vetting Bureau (Children and Vulnerable Persons) Act 2012)**]**,

…

(6) F17**[**...**]**

F15**[**(6A) Where the Authority considers that an application does not satisfy the requirements of *subsection (5)*, the Authority may by notice in writing require the applicant to provide it with specified information or documents, not later than 21 days after the date of the notice, or such longer period as the Authority may specify.

(6B) Where information or documents required by the Authority under *subsection (6A)* are not provided by the applicant within the period referred to in that subsection, or within the period as specified by the Authority, the application under this section shall be deemed to be withdrawn.**]**

(7) Subject to F16**[***subsections (6B)*, *(8)* and *(14)***]** and *section 43(10)*, the Authority may, as soon as practicable after it receives an application in accordance with this section, grant the application and enter in the register—

(*a*) in the case of a charitable organisation that—

(i) is established in the State,

(ii) is established in a state (other than an EEA state F15**[**or the United Kingdom**]**), or

(iii) is established in an EEA state F15**[**or the United Kingdom**]** and that has a principal place of business in the State,

the name of the F16**[**charitable organisation and its principal place**]** of business in the State,

(*b*) in the case of a charitable organisation that—

(i) is established in an EEA state F15**[**or the United Kingdom**]**, and

(ii) does not have a principal place of business in the State,

the name of the charitable organisation and its principal place of business F16**[**in the state referred to in *subparagraph (i)*F16**]**,

…

(*f*) the objects of the charitable organisation or charitable trust concerned, F17**[**...**]**

F15**[**(*fa*) the constitution of the charitable organisation, and**]**

(*g*) such other F16**[**information**]** as the Authority considers appropriate,

and a charitable organisation shall stand registered for the purposes of this Act upon the performance by the Authority of its functions under this subsection in relation to the charitable organisation.

…

F15**[**(9) Where the Authority makes a decision to grant an application under this section, it shall, as soon as may be thereafter, notify the applicant in writing of—

(*a*) the decision, and

(*b*) any condition attached to the registration, including—

(i) the reason for the condition,

(ii) the date by which such condition is to be complied with, if applicable, and

(iii) the entitlement under *section 45(1A)* to appeal the decision to attach the condition.**]**

…

(11) F17**[**...**]**

F15**[**(11A) A registered charitable organisation shall, as soon as may be, notify the Authority in writing where—

(*a*) the charitable organisation breaches or fails to comply with a condition attached to the registration under *subsection (9)(b)*,

(*b*) information or a particular entered in the register in accordance with *subsection (7)* ceases to be correct,

(*c*) information or a particular provided in an application under this section in respect of a charity trustee ceases to be correct,

(*d*) it is proposed to wind up the charitable organisation or to cease its operations, or

(*e*) there is a resignation or appointment of a charity trustee.

(11B) A notification under *subsection (11A)* shall be in such form as may be specified by the Authority and shall be accompanied by the following particulars—

(*a*) in the case of a notification pursuant to *paragraph (d)* of *subsection (11A)*, by—

(i) a statement of the assets and liabilities of the charitable organisation, and

(ii) particulars of any proposed transfer of the assets of the charitable organisation,

or

(*b*) in the case of a notification pursuant to *paragraph (e)* of *subsection (11A)*, by the declaration referred to in *subsection (5)(da)(ii)* in respect of the appointment of a new charity trustee.

(11C) Without prejudice to the generality of *subsection (11B)*, the Authority may, following a notification under *subsection (11A)*, require the charitable organisation to provide it with specified information or documents within such period as the Authority may specify.**]**

(12) The Authority shall, from time to time, review each entry in the register and, if it becomes aware that any F16**[**information or particular**]** in the register is incorrect or has ceased to be correct, it shall make such alterations to the register as it considers necessary and notify the charitable organisation concerned in writing of any such alteration.

(13) F17**[**...**]**

…

(15) A person who, in purported compliance with this section, knowingly or recklessly provides information or a particular to the Authority that is false or misleading in a material respect, or who believes any such information or particular when provided by him or her, in purported compliance with F16**[**this subsection**]**, not to be true, shall be guilty of an offence.

…

(17) The Authority shall, as soon as may be after the registration by it in the register of a charitable organisation that is a company, notify the registrar of companies in writing of such registration.

F15**[**(18) Where, in relation to a charitable organisation that is a body corporate, there is a contravention of *subsection (3)* or *(11A)*, the body corporate shall be guilty of an offence.

(19) Where, in relation to a charitable organisation, there is a contravention of *subsection (3)* or *(11A)*, the charity trustees shall each be guilty of an offence.

(20)The following provisions do not apply to an education body—

(*a*) *paragraphs (d)*, *(da)* and *(l)* of *subsection (5)*, and

(*b*) *subsections (11A)* to *(11C)*.]

Certain charitable organisations deemed to be registered for purposes of Act.

40.— (1) A charitable organisation in respect of which—

(*a*) there was, immediately before the commencement of *section 39*, an entitlement to an exemption under section 207 or 208 of the Taxes Consolidation Act 1997, and

(*b*) the Revenue Commissioners had issued a number (commonly referred to as a "CHY number") for the purposes of such exemption,

shall, subject to *section 44*, be deemed to be registered in the register for so long only as there continues to be an entitlement to such exemption.

(2) The Authority may request the Revenue Commissioners to provide it with all such information in the possession or procurement of the Revenue Commissioners, relating to a charitable organisation to which *subsection(1)* applies, as the charitable organisation would be required to provide to the Authority were it making an application under *section 39*.

(3) Notwithstanding any enactment or rule of law, the Revenue Commissioners shall comply with a request under *subsection (2)*.

(4) The Authority may require a charitable organisation to which *subsection (1)* applies to provide the Authority with all or any of the information that that charitable organisation would be required to so provide if it were an applicant under *section 39*.

(5) A charitable organisation to which *subsection (1)* applies shall pay to the Authority such fee (if any) as may be determined by the Authority sufficient only to defray the costs incurred by the Authority in the performance of functions in relation to that charitable organisation under this section.

(6) The Authority shall, as soon as practicable after receiving information pursuant to a request under *subsection (2)* or a requirement under *subsection (3)* in respect of a charitable organisation, enter in the register—

(*a*) in the case of a charitable organisation that—

(i) is established in the State,

(ii) is established in a state (other than an EEA state), or

(iii) is established in an EEA state and that has a principal place of business in the State,

the name of the charitable organisation, its principal place of business in the State,

(*b*) in the case of a charitable organisation that—

(i) is established in an EEA state, and

(ii) does not have a principal place of business in the State,

the name of the charitable organisation and its principal place of business in that EEA state,

(*c*) the address of each premises in the State at which it operates or carries on its activities,

(*d*) the names of the charity trustees,

(*e*) a number from which it will be possible to identify the charitable organisation (in this Act also referred to as the "registration number"),

(*f*) the objects of the charitable organisation or charitable trust concerned, and

(*g*) such other particulars as the Authority considers appropriate.

Annotations

Amendments:

F18 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 8(a), (c)(iv), not commenced as of date of revision.

F19 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 8(b), (c)(i), (c)(ii)(II), (c)(iii)(II), (vi), not commenced as of date of revision.

F20 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 8(c)(ii)(I), (iii)(I), (v), (d), not commenced as of date of revision.

Modifications (not altering text):

C7 Prospective affecting provision: subss. (2), (6) amended, subs. (4) substituted, subss. (7)-(13) inserted by *Charities (Amendment) Act 2024* (21/2024), s. 8(a)-(d), not commenced as of date of revision.

40.— …

(2) The Authority may request the Revenue Commissioners to provide it with all such information in the possession F18**[**...**]** of the Revenue Commissioners, relating to a charitable organisation to which *subsection(1)* applies, as the charitable organisation would be required to provide to the Authority were it making an application under *section 39*.

…

F19**[**(4) The Authority may, by notice in writing, require a charitable organisation to which *subsection (1)* applies to provide it, not later than 14 days after the date of the notice, or such longer period as the Authority may specify, with all or any of the information, particulars or documents that the organisation would be required to so provide if it were an applicant under *section 39*.**]**

…

(6) The Authority shall, as soon as practicable after receiving information pursuant to a request under *subsection (2)* or a requirement under F19**[***subsection (4)***]** in respect of a charitable organisation, enter in the register—

(*a*) in the case of a charitable organisation that—

(i) is established in the State,

(ii) is established in a state (other than an EEA state F20**[**or the United Kingdom**]**), or

(iii) is established in an EEA state F20**[**or the United Kingdom**]** and that has a principal place of business in the State,

the name of the F19**[**charitable organisation and its principal place**]** of business in the State,

(*b*) in the case of a charitable organisation that—

(i) is established in an EEA state F20**[**or the United Kingdom**]**, and

(ii) does not have a principal place of business in the State,

the name of the charitable organisation and its principal place of business F19**[**in the state specified in *subparagraph (i)*.**]**,

(*c*) the address of each premises in the State at which it operates or carries on its activities,

(*d*) the names of the charity trustees,

(*e*) a number from which it will be possible to identify the charitable organisation (in this Act also referred to as the "registration number"),

(*f*) the objects of the charitable organisation or charitable trust concerned, F18**[**...**]**

F20**[**(*fa*) the constitution of the charitable organisation, and**]**

(*g*) such other F19**[**information**]** as the Authority considers appropriate.

F20**[**(7) A charitable organisation that is deemed to be registered under *subsection (1)* shall, as soon as may be, notify the Authority in writing where—

(*a*) information or a particular entered in the register in accordance with *subsection (6)* ceases to be correct,

(*b*) information or a particular provided to the Authority in respect of a charity trustee ceases to be correct,

(*c*) it is proposed to wind up the charitable organisation or to cease its operations, or

(*d*) there is a resignation or appointment of a charity trustee.

(8) A notification under *subsection (7)* shall be in such form as may be specified by the Authority and shall be accompanied by the following particulars—

(*a*) in the case of a notification pursuant to *paragraph (c)* of *subsection (7)*, by—

(i) a statement of the assets and liabilities of the charitable organisation, and

(ii) particulars of any proposed transfer of the assets of the charitable organisation,

or

(*b*) in the case of a notification pursuant to *paragraph (d)* of *subsection (7)*, by the declaration referred to in *section 39(5)(da)(ii)* in respect of the appointment of a new charity trustee.

(9) Without prejudice to the generality of *subsection (8)*, the Authority may, following a notification under *subsection (7)*, require the charitable organisation to provide it with specified information or documents within such period as the Authority may specify.

(10) A person who, in purported compliance with this section, knowingly or recklessly provides information or a particular to the Authority that is false or misleading in a material respect, or who believes any such information or particular when provided by him or her, in purported compliance with this section, not to be true, shall be guilty of an offence.

(11) Where, in relation to a charitable organisation that is a body corporate, there is a contravention of *subsection (4)* or *(7)*, the body corporate shall be guilty of an offence.

(12) Where, in relation to a charitable organisation, there is a contravention of *subsection (4)* or *(7)*, the charity trustees shall each be guilty of an offence.

(13) *Subsections (7)* to *(9)* do not apply to an education body.**]**

Offence for unregistered charitable organisation to carry on activities in State.

41.— (1) Any person who—

(*a*) advertises on behalf of, or causes another person to advertise on behalf of, a charitable organisation that is not registered or deemed to be registered,

(*b*) invites, or causes another person to invite, members of the public to give money or property to a charitable organisation that is not registered or deemed to be registered, or

(*c*) accepts, or causes another person to accept, a gift of money or other property on behalf of a charitable organisation that is not registered or deemed to be registered,

shall be guilty of an offence.

(2) A charitable organisation that is a body corporate and is not registered or deemed to be registered shall be guilty of an offence if it—

(*a*) advertises, or causes another person to advertise on its behalf,

(*b*) invites, or causes another person to invite, members of the public to give money or other property to it, or

(*c*) accepts, or causes another person to accept, a gift of money or property on its behalf.

(3) This section shall not apply in respect of a charitable organisation to which *subsection (4)* of *section 39* applies—

(*a*) during the period referred to in that subsection, or

(*b*) where the organisation has made an application under that subsection, during that period and any further period beginning on the expiration of the first-mentioned period and ending when the Authority notifies the charity trustees in writing of its decision in relation to the application referred to in that subsection.

(4) The charity trustees of a charitable organisation in respect of which there is a contravention of this section shall each be guilty of an offence.

Name of charitable organisation.

42.— (1) The Authority shall not register a charitable organisation if—

(*a*) the name of the charitable organisation is—

(i) the same as, or

(ii) in the opinion of the Authority, so similar to the name of another charitable organisation as to be likely to cause members of the public to be unable to distinguish it from that other charitable organisation,

(*b*) the name of the charitable organisation is, in the opinion of the Authority likely to mislead members of the public as to—

(i) the purposes of the charitable organisation, or

(ii) the activities that it carries on, or intends to carry on, in pursuit of those purposes,

(*c*) the name of the charitable organisation is, in the opinion of the Authority, likely to cause members of the public to believe that it is connected with the Government, a local authority, or any person or body of persons with whom it has no connection, or

(*d*) the name of the charitable organisation is, in the opinion of the Authority, offensive.

(2) The name of a registered charitable organisation shall not be changed without the consent of the Authority and the Authority shall not give such consent if—

(*a*) the name of the charitable organisation is—

(i) the same as, or

(ii) in the opinion of the Authority, so similar to the name of another charitable organisation as to be likely to cause members of the public to be unable to distinguish it from that other charitable organisation,

(*b*) the name of the charitable organisation is, in the opinion of the Authority likely to mislead members of the public as to—

(i) the purposes of the charitable organisation, or

(ii) the activities that it carries on, or intends to carry on, in pursuit of those purposes,

(*c*) the name of the charitable organisation is, in the opinion of the Authority, likely to cause members of the public to believe that it is connected with the Government, a local authority, or any person or body of persons with whom it has no connection, or

(*d*) the name of the charitable organisation is, in the opinion of the Authority, offensive.

(3) Where the Authority refuses to give its consent under *subsection (2)*, the decision to so refuse may be appealed to the Tribunal by, or on behalf of, the charitable organisation concerned.

(4) Where the name of a charitable organisation has been changed in contravention of *subsection (2)*, the charity trustees of the organisation shall each be guilty of an offence.

(5) Where the name of a charitable organisation that is a body corporate has been changed in contravention of *subsection (2)* the charitable organisation shall be guilty of an offence.

F21[Change of charitable purpose and amendment of constitution.

42A.— …]

Annotations

Amendments:

F21 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 9, not commenced as of date of revision.

Modifications (not altering text):

C8 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 9, not commenced as of date of revision.

F21[**42A**.— (1) A registered charitable organisation shall make an application to the Authority in order to—

(*a*) change its charitable purpose, or

(*b*) amend a specified clause.

(2) An application under *subsection (1)* shall—

(*a*) be made in writing in such manner and form as may be specified by the Authority, and

(*b*) contain such information as may be prescribed.

(3) A registered charitable organisation shall not change its charitable purpose or amend a specified clause without the consent of the Authority and the Authority shall not give such consent if the Authority is of the opinion that—

(*a*) in the case of an application referred to in *subsection (1)(a)*—

(i) the proposed purpose is not a charitable purpose, or

(ii) the charitable organisation has not demonstrated that it has or will have the organisational structure or expertise required to advance the proposed charitable purpose,

or

(*b*) in the case of an application referred to in *subsection (1)(b)*, the proposed specified clause would be contrary to this Act.

(4) The Authority shall, as soon as practicable after receiving an application under *subsection (1)*, by notice in writing inform the charitable organisation of its decision and where the Authority refuses to give its consent under *subsection (3)*, the notice shall include—

(*a*) the reasons for the decision, and

(*b*) the entitlement under *section 45(1B)* to appeal the decision.

(5) A charitable organisation that is a body corporate that contravenes *subsection (3)* shall be guilty of an offence.

(6) Where, in relation to a charitable organisation, there is a contravention of *subsection (3)*, each of the charity trustees of the organisation shall be guilty of an offence.

(7) This section does not apply to an education body.

(8) In this Act, a "specified clause" means a clause in the constitution relating to—

(*a*) the objects,

(*b*) the income and property, or

(*c*) the winding up,

of the charitable organisation.**]**

Editorial Notes:

E16 The section heading is taken from the amending section in the absence of one included in the amendment.

Removal of charitable organisation from register.

43.— (1) Where the Authority, after consultation with the Garda Síochána, is of opinion that a body registered in the register is or has become an excluded body by virtue of its promoting purposes that are—

(*a*) unlawful,

(*b*) contrary to public morality,

(*c*) contrary to public policy,

(*d*) in support of terrorism or terrorist activities, or

(*e*) for the benefit of an organisation, membership of which is unlawful,

it shall remove from the register all of the information entered in relation to that body and the body shall thereupon cease to be registered.

(2) Where the name of a charitable organisation is changed in contravention of *section 42(2)*, the Authority shall remove from the register all of the information entered in relation to that organisation and the organisation shall thereupon cease to be registered.

(3) If a registered charitable organisation that is a body corporate is convicted on indictment of an offence, the Authority may remove from the register all of the information entered in relation to that organisation, and that organisation shall, thereupon, cease to be registered.

(4) Where, in relation to a charitable organisation, the Authority is satisfied that there has been a contravention of—

(*a*) *section 47*, *48*, *50* or *52*, or

(*b*) a direction under *section 50* or *51*,

the Authority may remove from the register all of the information entered in relation to that organisation, and that organisation shall, thereupon, cease to be registered.

(5) If a registered charitable organisation fails to comply with a direction of the Authority under *section 53*, the Authority may remove from the register all of the information entered in relation to that organisation, and that organisation shall, thereupon, cease to be registered.

(6) Where the Authority is of opinion that a body registered in the register is not a charitable organisation, it shall apply to the High Court for a declaration that the body is not a charitable organisation.

(7) If the High Court, upon an application under *subsection (6)*, grants a declaration that the body in respect of which the application is made is not a charitable organisation, the body shall thereupon cease to be a registered charitable organisation and the Authority shall remove from the register all of the information entered in relation to that body.

(8) If a charity trustee of a registered charitable organisation ceases to be qualified for the position of charity trustee by virtue of *section 55*, the Authority may apply to the High Court for an order authorising the Authority to remove the charitable organisation from the register, and, upon such an application, the High Court may make such an order if it considers it appropriate in all of the circumstances.

(9) If the High Court makes an order under *subsection (8)*, the Authority shall forthwith remove from the register all of the information entered in relation to that organisation, and that organisation shall thereupon cease to be registered.

(10) A body that, in accordance with this section, has ceased to be registered for the purposes of *section 39* shall not, before the expiration of one year, or such shorter period as the Minister may determine, from the date of its ceasing to be so registered, be eligible to apply to be registered, and the Authority shall not, before such expiration, perform any functions in relation to that organisation under *section 39(6)*.

(11) Where, in accordance with this section, a body ceases to be registered, the Authority shall enter in the register a statement that the body has ceased to be registered and a statement of the reasons therefor.

Annotations

Amendments:

F22 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 10(a), (b), (d), (e), (f), (i), not commenced as of date of revision.

F23 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 10(c), (g), (j), not commenced as of date of revision.

F24 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 10(h), not commenced as of date of revision.

Modifications (not altering text):

C9 Prospective affecting provision: subss. (1), (2), (3), (5), (10) amended, subs. (4) substituted, subss. (2A), (2B), (5A), (12)-(14) inserted, subss. (6), (7) deleted by *Charities (Amendment) Act 2024* (21/2024), s. 10(a)-(j), not commenced as of date of revision.

43.— (1) Where the Authority, after consultation with the Garda Síochána, is of opinion that a body registered in the register is or has become an excluded body by virtue of its promoting purposes that are—

(*a*) unlawful,

(*b*) contrary to public morality,

(*c*) contrary to public policy,

(*d*) in support of terrorism or terrorist activities, or

(*e*) for the benefit of an organisation, membership of which is unlawful,

it F22**[**shall, on the specified date, remove**]** from the register all of the information entered in relation to that body and the body shall thereupon cease to be registered.

(2) Where the name of a charitable organisation is changed in contravention of *section 42(2)*, F22**[**the Authority shall, on the specified date, remove**]** from the register all of the information entered in relation to that organisation and the organisation shall thereupon cease to be registered.

F23**[**(2A) Where a charitable organisation fails to comply with a condition attached to the registration under *section 39(9)(b)*, the Authority shall, on the specified date, remove from the register all of the information entered in relation to that organisation, and that organisation shall, thereupon, cease to be registered.

(2B) Where a charitable purpose is changed or a specified clause is amended in contravention of *section 42A(3)*, the Authority shall, on the specified date, remove from the register all of the information entered in relation to that organisation, and that organisation shall, thereupon, cease to be registered.**]**

(3) If a registered charitable organisation that is a body corporate is convicted on indictment of an offence, F22**[**the Authority shall, on the specified date, remove**]** from the register all of the information entered in relation to that organisation, and that organisation shall, thereupon, cease to be registered.

F22**[**(4) Where, in relation to a charitable organisation, the Authority is satisfied that there has been a contravention of—

(*a*) *section 39(11A)* (other than *paragraph (a)* of that subsection), *47*, *48*, *50* or *52*, or

(*b*) a direction under *section 50* or *51*,

the Authority shall, on the specified date, remove from the register all of the information entered in relation to that organisation, and that organisation shall, thereupon, cease to be registered.**]**

(5) If a registered charitable organisation fails to comply with a direction of the Authority under F22**[***section 53* or *66A(3)*, the Authority shall, on the specified date, remove**]** from the register all of the information entered in relation to that organisation, and that organisation shall, thereupon, cease to be registered.

F23**[**(5A) Where the Authority is of the opinion that a body registered in the register—

(*a*) is not a charitable organisation, or

(*b*) has been wound up or has otherwise ceased to operate,

the Authority shall, on the specified date, remove from the register all of the information entered in relation to that organisation, and that organisation shall, thereupon, cease to be registered.**]**

(6) F24**[**...**]**

(7) F24**[**...**]**

(8) If a charity trustee of a registered charitable organisation ceases to be qualified for the position of charity trustee by virtue of *section 55*, the Authority may apply to the High Court for an order authorising the Authority to remove the charitable organisation from the register, and, upon such an application, the High Court may make such an order if it considers it appropriate in all of the circumstances.

(9) If the High Court makes an order under *subsection (8)*, the Authority shall forthwith remove from the register all of the information entered in relation to that organisation, and that organisation shall thereupon cease to be registered.

(10) A body that, in accordance with this section, has ceased to be registered for the purposes of *section 39* shall not, before the expiration of one year, or such shorter period as the Minister may determine, from the date of its ceasing to be so registered, be eligible to apply to be registered, and the Authority shall not, before such expiration, perform any functions in relation to that organisation under F22**[***section 39(7)***]**.

(11) Where, in accordance with this section, a body ceases to be registered, the Authority shall enter in the register a statement that the body has ceased to be registered and a statement of the reasons therefor.

F23**[**(12) A statement entered in the register under *subsection (11)* shall remain in the register for so long as the Authority considers appropriate.

(13) The Authority may publish, in such manner as it considers appropriate, a list of bodies that cease to be registered pursuant to this section.

(14) In this section, "specified date" means where the High Court confirms, pursuant to *section 45A(3)*, the decision of the Authority to remove the charitable organisation from the register, the date of the Court's decision or such later date as the Court may specify in accordance with *section 45A(8)*.**]**

Determination that charitable organisation to which *section 40* applies no longer deemed to be registered.

44.— (1) Where the Authority, after consultation with the Garda Síochána, is of opinion that a body that is deemed to be registered in the register by virtue of *section 40* is or has become an excluded body by virtue of its promoting purposes that are—

(*a*) unlawful,

(*b*) contrary to public morality,

(*c*) contrary to public policy,

(*d*) in support of terrorism or terrorist activities, or

(*e*) for the benefit of an organisation, membership of which is unlawful,

it shall by notice in writing inform the body that it is no longer deemed to be so registered.

(2) Where the name of a charitable organisation that is deemed to be registered in the register by virtue of *section 40* is changed in contravention of *section 42(2)*,

the Authority shall by notice in writing inform the charitable organisation that it is no longer deemed to be so registered.

(3) If a body corporate that is deemed to be registered in the register by virtue of *section 40* is convicted on indictment of an offence, the Authority may, by notice in writing, inform the body that it is no longer deemed to be so registered.

(4) Where, in relation to a charitable organisation that is deemed to be registered in the register by virtue of *section 40*, the Authority is satisfied that there has been a contravention of—

(*a*) *section 47*, *48*, *50* or *52*, or

(*b*) a direction under *section 50* or *51*,

the Authority may by notice in writing, inform the charitable organisation that it is no longer deemed to be so registered.

(5) If a charitable organisation that is deemed to be registered in the register by virtue of *section 40* fails to comply with—

(*a*) a requirement of the Authority under *section 40(4)*, or

(*b*) a direction of the Authority under *section 53*,

the Authority may by notice in writing, inform the charitable organisation that it is no longer deemed to be so registered.

(6) Upon the service of a notice under this section, the body to whom it applies shall cease to be deemed to be registered in the register.

(7) Where the Authority is of opinion that a body that is deemed to be registered in the register by virtue of *section 40* is not a charitable organisation, it shall apply to the High Court for a declaration that the body is not a charitable organisation.

(8) If the High Court, upon an application under *subsection (7)*, grants a declaration that the body in respect of which the application is made is not a charitable organisation, the body shall cease to be deemed to be registered in the register.

(9) If a charity trustee of a body that is deemed to be registered in the register by virtue of *section 40* ceases to be qualified for the position of charity trustee by virtue of *section 55*, the Authority may apply to the High Court for an order authorising the Authority to inform the body by notice in writing that the body is no longer deemed to so registered, and, upon such an application, the High Court may make such an order if it considers it appropriate in all of the circumstances.

(10) Upon the service of a notice under *subsection (9)*, the body to which the notice applies shall cease to be deemed to be registered in the register.

(11) A body that, in accordance with this section, has ceased to be deemed to be registered in the register shall not, before the expiration of one year, or such shorter period as the Minister may determine, from the date of its ceasing to be so registered, be eligible to apply to be registered, and the Authority shall not, before such expiration, perform any functions in relation to that organisation under *section 39(6)*.

(12) Where, in accordance with this section, a body ceases to be deemed to be registered in the register, the Authority shall—

(*a*) subject to *paragraph (b)*, remove any information in the register relating to the body, and

(*b*) enter in the register a statement that the body has ceased to be deemed to be a registered charitable organisation and a statement of the reasons therefor.

Annotations

Amendments:

F25 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 11(a), (c), (e), (f), (i), (j), not commenced as of date of revision.

F26 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 11(b), (d), (g), (k), not commenced as of date of revision.

F27 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 11(h), not commenced as of date of revision.

Modifications (not altering text):

C10 Prospective affecting provision: subss. (1)-(3), (11) amended, subss. (1A), (5A), (13)-(15) inserted, subss. (4), (5) substituted, subss. (6)-(8) deleted by *Charities (Amendment) Act 2024* (21/2024), s. 11(a)-(k), not commenced as of date of revision.

44.— (1) Where the Authority, after consultation with the Garda Síochána, is of opinion that a body that is deemed to be registered in the register by virtue of *section 40* is or has become an excluded body by virtue of its promoting purposes that are—

(*a*) unlawful,

(*b*) contrary to public morality,

(*c*) contrary to public policy,

(*d*) in support of terrorism or terrorist activities, or

(*e*) for the benefit of an organisation, membership of which is unlawful,

F25**[**it shall, on the specified date, remove from the register all of the information entered in relation to that body and the body shall, thereupon, cease to be deemed to be so registered**]**.

F26**[**(1A) Where, in relation to a charitable organisation that is deemed to be registered in the register by virtue of *section 40*, the Revenue Commissioners notify the Authority that the charitable organisation is no longer entitled to an exemption referred to in *section 40(1)(a)*, the Authority shall remove from the register all of the information entered in relation to that organisation and the organisation shall, thereupon, cease to be deemed to be so registered.**]**

(2) Where the name of a charitable organisation that is deemed to be registered in the register by virtue of *section 40* is changed in contravention of *section 42(2)*, F25**[**the Authority shall, on the specified date, remove from the register all of the information entered in relation to that organisation and the organisation shall, thereupon, cease to be deemed to be so registered**]**.

F26**[**(2A) Where a charitable purpose is changed or a specified clause is amended in contravention of *section 42A(3)*, the Authority shall, on the specified date, remove from the register all of the information entered in relation to that organisation and the organisation shall, thereupon, cease to be deemed to be so registered.**]**

(3) If a body corporate that is deemed to be registered in the register by virtue of *section 40* is convicted on indictment of an offence, F25**[**the Authority shall, on the specified date, remove from the register all of the information entered in relation to that body and the body shall, thereupon, cease to be deemed to be so registered**]**.

F25**[**(4) Where, in relation to a charitable organisation that is deemed to be registered in the register by virtue of *section 40*, the Authority is satisfied that there has been a contravention of—

(*a*) *section 40(7)*, *47*, *48*, *50* or *52*, or

(*b*) a direction under *section 50* or *51*,

the Authority shall, on the specified date, remove from the register all of the information entered in relation to that organisation and the organisation shall, thereupon, cease to be deemed to be so registered.

(5) If a charitable organisation that is deemed to be registered in the register by virtue of *section 40* fails to comply with—

(*a*) a requirement of the Authority under *section 40(4)*, or

(*b*) a direction of the Authority under *section 53* or *66A(3)*,

the Authority shall, on the specified date, remove from the register all of the information entered in relation to that organisation and the organisation shall, thereupon, cease to be deemed to be so registered.**]**

F26**[**(5A) Where the Authority is of the opinion that a body that is deemed to be registered in the register—

(*a*) is not a charitable organisation, or

(*b*) has been wound up or has otherwise ceased to operate,

the Authority shall, on the specified date, remove from the register all of the information entered in relation to that organisation and the organisation shall, thereupon, cease to be deemed to be so registered.**]**

(6) F27**[**...**]**

(7) F27**[**...**]**

(8) F27**[**...**]**

(9) If a charity trustee of a body that is deemed to be registered in the register by virtue of *section 40* ceases to be qualified for the position of charity trustee by virtue of *section 55*, the Authority may apply to the High Court for an order authorising the Authority to inform the body by notice in writing that the body is no longer deemed to so registered, and, upon such an application, the High Court may make such an order if it considers it appropriate in all of the circumstances.

(10) Upon the service of a notice under *subsection (9)*, the body to which the notice applies shall cease to be deemed to be registered in the register.

(11) A body that, in accordance with this section, has ceased to be deemed to be registered in the register shall not, before the expiration of one year, or such shorter period as the Minister may determine, from the date of its ceasing to be so registered, be eligible to apply to be registered, and the Authority shall not, before such expiration, perform any functions in relation to that organisation under F25**[***section 39(7)***]**.

F25**[**(12) Where, in accordance with this section, a body ceases to be deemed to be registered in the register, the Authority shall enter in the register a statement that the body has ceased to be deemed to be a registered charitable organisation and a statement of the reasons therefor.**]**

F26**[**(13) A statement entered in the register under *subsection (12)* shall remain in the register for so long as the Authority considers appropriate.

(14) The Authority may publish, in such manner as it considers appropriate, a list of bodies that are no longer deemed to be registered pursuant to this section.

(15) In this section, "specified date" means where the High Court confirms, pursuant to *section 45A(3)*, the decision of the Authority to remove the charitable organisation from the register, the date of the Court's decision or such later date as the Court may specify in accordance with *section 45A(8)*.**]**

F28**[**Removal notice.

44A.— ...**]**

Annotations

Amendments:

F28 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 12, not commenced as of date of revision.

Modifications (not altering text):

C11 Prospective affecting provision: section 44A inserted by *Charities (Amendment) Act 2024* (21/2024), s. 12, not commenced as of date of revision.

F28**[44A.**— (1) Where the Authority is of the opinion, following such enquiry as it deems necessary, that a charitable organisation should be removed from the register for a reason specified in *section 43* or *44*, it shall, except in a case to which *subsection (8)* of *section 43* or *subsection (1A)* or *(9)* of *section 44* applies, serve a notice in writing on the charitable organisation.

(2) A notice under *subsection (1)* shall—

(*a*) state the proposal, subject to *paragraph (d)*, that the charitable organisation be removed from the register,

(*b*) state the reason for the proposed removal under *section 43* or *44*,

(*c*) state the reasons for the opinion of the Authority referred to in *subsection (1)* and where an authorised officer has carried out an examination, include a copy of the report under *section 68B(2)*,

(*d*) direct the charitable organisation, if the Authority considers it appropriate to do so, to take such action as the Authority considers necessary to remedy the contravention by the date specified in the notice, and

(*e*) state that the charitable organisation may make representations in writing to the Authority in relation to its proposed removal not later than 21 days from the date of the proposed removal notice.

(3) The Authority shall, as soon as practicable after service of a notice under *subsection (1)*, notify the Minister for Education or the Minister for Further and Higher Education, Research, Innovation and Science, as appropriate, where the notice is served on a charitable organisation that is an education body.

(4) The Authority shall—

(*a*) determine if the charitable organisation has complied with any direction under *subsection (2)(d)* by the date specified in the notice, and

(*b*) consider any representations made by the charitable organisation pursuant to *subsection (2)(e)*.

(5) The Authority, not later than 6 months after service of the notice under *subsection (1)*, shall by notice in writing—

(*a*) withdraw the notice under *subsection (1)*, or

(*b*) inform the charitable organisation, where it is satisfied that there is good and sufficient reason to do so, of the Authority's decision to remove the charitable organisation from the register (in this Act referred to as a "removal notice").

(6) The period of 6 months specified in *subsection (5)* may be extended by the Authority once, by a period of not more than 12 weeks.

(7) A removal notice shall state—

(*a*) the reason for the removal under section 43 or *section 44*,

(*b*) the reasons for the Authority's decision to remove the charitable organisation from the register,

(*c*) that an appeal may be brought to the Tribunal under *section 45A(3A)*,

(*d*) that if no appeal is brought under *section 45A(3A)*, the Authority will, as soon as practicable after the expiration of the period specified in that subsection, make an application under *section 45A(1)* for confirmation of the decision to remove the charitable organisation from the register, and

(*e*) the removal of the charitable organisation from the register shall not take effect unless the decision of the Authority is confirmed by the High Court under *section 45A(3)*.

(8) The Authority may, by notice in writing to the charitable organisation, withdraw a removal notice at any time prior to confirmation of the decision by the High Court under *section 45A(3)*.**]**

Editorial Notes:

E17 The section heading is taken from the amending section in the absence of one included in the amendment.

Appeal to Tribunal against decision of Authority.

45.— (1) A person whose application under *section 39* is refused by the Authority may appeal the refusal to the Tribunal, not later than 21 days, or such longer period as the Tribunal may, for good and sufficient reason, determine, after service on the person of a notification in writing of the refusal by the Authority.

(2) A person who has been removed from the register in accordance with *section 43* (other than *subsections (7)* and *(9)*) may appeal the decision to remove the person from the register, not later than 21 days, or such longer period as the Tribunal may for good and sufficient reason determine, after service on the person of a notification in writing of the decision by the Authority.

(3) A body that, in accordance with *section 44* (other than *subsections (8)* and *(10)*), is no longer deemed to be registered may appeal the notice referred to in that subsection, not later than 21 days, or such longer period as the Tribunal may for good and sufficient reason determine, after service on the person of the notice.

(4) The Minister may appeal a decision of the Authority to register a person under *section 39*, not later than 21 days, or such longer period as the Tribunal may, for good and sufficient reason, determine after the person is so registered.

(5) Upon an appeal under *subsection (1)*, the Tribunal may make a determination—

(*a*) requiring the Authority to register the appellant in the register, or

(*b*) affirming the decision of the Authority.

(6) Upon an appeal under *subsection (2)*, the Tribunal may make a determination—

(*a*) requiring the Authority to restore the appellant to the register,

(*b*) requiring the Authority to restore the appellant to the register and impose such conditions on the appellant as the Tribunal may specify, or

(*c*) affirming the decision of the Authority.

(7) Upon an appeal under *subsection (3),* the Tribunal may—

(*a*) revoke the notice under *section 44*,

(*b*) revoke the notice under *section 44* and impose such conditions on the appellant as the Tribunal may specify, or

(*c*) affirm the decision of the Authority.

(8) Upon an appeal under *subsection (4)*, the Tribunal may make a determination—

(*a*) granting the relief sought by the Minister, or

(*b*) affirming the decision of the Authority.

(9) The Authority shall comply with a determination of the Tribunal under this section.

Annotations

Amendments:

F29 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 13(a), (c), (d), (f), not commenced as of date of revision.

F30 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 13(b), (e), not commenced as of date of revision.

Modifications (not altering text):

C12 Prospective affecting provision: subss. (1A)-(1C), (3A), (5A)-(5C), (7A) inserted, subss. (2), (3), (6), (7) deleted by *Charities (Amendment) Act 2024* (21/2024), s. 13(a)-(f), not commenced as of date of revision.

45.— (1) A person whose application under *section 39* is refused by the Authority may appeal the refusal to the Tribunal, not later than 21 days, or such longer period as the Tribunal may, for good and sufficient reason, determine, after service on the person of a notification in writing of the refusal by the Authority.

F29**[**(1A) Where registration under *section 39* is granted by the Authority subject to a condition, the charitable organisation may appeal the decision to attach the condition to the Tribunal, not later than 21 days, or such longer period as the Tribunal may, for good and sufficient reason, determine after service on that charitable organisation of a notification in writing of the decision of the Authority.

(1B) Where an application under *section 42A(1)* is refused by the Authority, the charitable organisation may appeal the refusal to the Tribunal, not later than 21 days, or such longer period as the Tribunal may, for good and sufficient reason, determine after service on that charitable organisation of a notice in writing of the decision of the Authority.

(1C) A charitable organisation may appeal a direction given by the Authority under *section 66A(3)*, not later than 21 days, or such longer period as the Tribunal may, for good and sufficient reason, determine after service on the charitable organisation of the notice.**]**

(2) F30**[**...**]**

(3) F30**[**...**]**

F29**[**(3A) A charitable organisation that has been served with a removal notice may appeal the removal notice, not later than 21 days, or such longer period as the Tribunal may, for good and sufficient reason, determine after service of the notice.**]**

(4) The Minister may appeal a decision of the Authority to register a person under *section 39*, not later than 21 days, or such longer period as the Tribunal may, for good and sufficient reason, determine after the person is so registered.

(5) Upon an appeal under *subsection (1)*, the Tribunal may make a determination—

(*a*) requiring the Authority to register the appellant in the register, or

(*b*) affirming the decision of the Authority.

F29**[**(5A) Upon an appeal under *subsection (1A)*, the Tribunal may make a determination—

(*a*) removing the condition,

(*b*) varying the condition, or

(*c*) affirming the condition.

(5B) Upon an appeal under *subsection (1B)*, the Tribunal may make a determination—

(*a*) requiring the Authority to give consent to the change in charitable purpose or to the amendment of the specified clause, as the case may be, or

(*b*) affirming the decision of the Authority.

(5C) Upon an appeal under *subsection (1C)*, the Tribunal may make a determination—

(*a*) revoking the direction,

(*b*) varying the direction, or

(*c*) affirming the direction.**]**

(6) F30**[**...**]**

(7) F30**[**...**]**

F29**[**(7A) Upon an appeal under *subsection (3A)*, the Tribunal may make a determination—

(*a*) revoking the removal notice,

(*b*) revoking the removal notice and imposing such conditions on the appellant as the Tribunal may specify, or

(*c*) affirming the decision of the Authority.**]**

...

F31**[**High Court confirmation of removal.

45A.— ...**]**

Annotations

Amendments:

F31 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 14, not commenced as of date of revision.

Modifications (not altering text):

C13 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 14, not commenced as of date of revision.

45A.— (1) Where in relation to a removal notice—

(*a*) the charitable organisation does not appeal under *section 45(3A)*, or

(*b*) the charitable organisation appeals under *section 45(3A)* and the Tribunal makes a determination under *section 45(7A)(c)*,

the Authority shall, as soon as practicable after the expiration of the period of 21 days referred to in *section 45(3A)* or the determination of the Tribunal under *section 45(7A)(c)*, as the case may be, make an application in a summary manner to the High Court for confirmation of its decision to remove the charitable organisation from the register.

(2) An application under *subsection (1)* shall be on notice to the charitable organisation concerned.

(3) The High Court shall, on the hearing of an application under *subsection (1)*, confirm the decision of the Authority unless the Court considers that it is not in the interests of justice to do so.

(4) Where the High Court does not confirm the decision under *subsection (3)*, it may—

(*a*) annul the decision, or

(*b*) remit the matter for reconsideration by the Authority, subject to such directions as the Court considers appropriate.

(5) A charitable organisation may, as soon as practicable after receiving notice of the application under *subsection (2)*, inform the Authority in writing that it does not intend to appear, or make submissions, at the hearing of the application.

(6) The High Court may make such interim or interlocutory orders as it considers appropriate in any proceedings under this section.

(7) The High Court may direct how the costs of an application under *subsection (1)* are to be borne.

(8) A decision confirmed by the High Court under *subsection (3)* shall take effect on the date on which the Court's decision is given or such later date as the Court may specify in its decision.

Editorial Notes:

E18 The section heading is taken from the amending section in the absence of one included in the amendment.

References to charitable status.

46.— (1) A person who holds out a body that is not registered as being registered shall be guilty of an offence.

(2) A body (other than a registered charitable organisation) that, in any notice, advertisement, promotional literature or any other published material, describes itself or its activities in such terms as would cause members of the public to reasonably believe that it is a charitable organisation shall, subject to *subsection (6)*, be guilty of an offence.

(3) A person who holds out a body that is not established under the law of the State as being so established shall be guilty of an offence.

(4) A person who holds out a body whose seat of management or control is outside the State as being a body whose seat of management or control is in the State shall be guilty of an offence.

(5) Without prejudice to the generality of *subsections (3)* and *(4)*, a body that is publicly described as being an "Irish charity" or a "registered Irish charity" shall be regarded as being held out—

(*a*) as being registered, and

(*b*) as being a body—

(i) established under the law of the State, or

(ii) whose seat of management or control is in the State.

(6) It shall be a defence to proceedings for an offence under *subsection (2)* for the defendant to prove that—

(*a*) it is established under the law of a place other than the State,

(*b*) under that law, it is entitled to be described as a charity or charitable organisation,

(*c*) its centre of management and control is outside the State,

(*d*) it does not—

(i) occupy any land in the State, or

(ii) carry on any activities in the State,

and

(*e*) the notice, advertisement, promotional literature or other published material containing the description of which the offence is alleged to consist also contains a statement as to its place of establishment.

(7) A registered charitable organisation shall, in all public documents and such other publications as may be prescribed, including on television or the internet, state in legible characters—

(*a*) that it is a registered charitable organisation, and

(*b*) provide such other information as may be prescribed, including the names of the charity trustees and the address of its principal office.

(8) Regulations made for the purposes of *subsection (7)* may provide—

(*a*) for the exemption of charitable organisations belonging to a particular class from any of the requirements of the regulations, or

(*b*) that, in the case of a statement or information that is in a language other than the Irish language or the English language, the statement or information be in the Irish language or the English language or both of those languages.

Annotations

Amendments:

F32 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 15(a), (b), not commenced as of date of revision.

F33 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 15(c)(i), (ii), not commenced as of date of revision.

F34 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 15(c)(iii), not commenced as of date of revision.

Modifications (not altering text):

C14 Prospective affecting provision: subs. (2) substituted, subss. (6), (7) amended, subss. (7)(b), (11) deleted, subss. (7)(c)-(e), (12) inserted by *Charities (Amendment) Act 2024* (21/2024), s. 15(a)-(c), not commenced as of date of revision.

46.— (1) A person who holds out a body that is not registered as being registered shall be guilty of an offence.

F32**[**(2) A person (other than a registered charitable organisation or a person who is acting on behalf of a registered charitable organisation) who, in any notice, advertisement, promotional literature or any other published material, describes himself, herself or itself or his, her or its activities, in such terms as would cause members of the public to reasonably believe that he, she or it is a charitable organisation shall, subject to *subsection (6)*, be guilty of an offence.**]**

…

(6) F32**[**Where the defendant is a body or a person acting on behalf of a body, it shall be a defence to proceedings for an offence under *subsection (2)* for the defendant to prove, in respect of the body, that**]**—

…

(7) A registered charitable organisation shall, in all public documents and such other publications as may be prescribed, including on television or the internet, state in legible characters—

(*a*) that it is a registered charitable organisation, F33**[**...**]**

(*b*) F33**[**...**]**

F34**[**(*c*) the name of the charitable organisation as it appears on the register,

(*d*) its registration number, and

(*e*) such other information, including the names of the charity trustees and the address of its principal office, as may be prescribed.**]**

Duty to keep proper books of account.

47.— (1) The charity trustees of a charitable organisation shall, in relation to that charitable organisation, keep or cause to be kept proper books of account, whether in the form of documents or other record, that—

(*a*) correctly record and explain the transactions of the organisation,

(*b*) enable the financial position of the organisation to be determined with reasonable accuracy at any time,

(*c*) enable the charity trustees to ensure that any statements of account prepared under *section 48* are prepared in compliance with regulations made under that section, and

(*d*) enable the accounts of the organisation to be readily and properly audited.

(2) The books of account of a charitable organisation shall be kept on a continuous and consistent basis, that is to say, the entries therein shall be made in a timely manner and be consistent from one year to the next.

(3) Without prejudice to the generality of *subsections (1)* and *(2)*, books of account kept pursuant to those subsections shall contain—

(*a*) entries, from day to day, of all sums of money received and expended by the charitable organisation concerned and the matters in respect of which the receipt and expenditure takes place, and

(*b*) a record of the assets and liabilities of the charitable organisation.

(4) For the purposes of *subsections (1)*, *(2)* and *(3)*, proper books of account shall be deemed to be kept if they comply with those subsections and give a true and fair view of the state of affairs of the charitable organisation and explain its transactions.

(5) Books of account required by this section to be kept, the annual statement of accounts referred to in *section 48* and any account and statement prepared under *subsection (3)* of that section shall be kept either in written form or in an official

language of the State or so as to enable the books of account and the accounts and returns to be readily accessed and readily converted into written form in an official language of the State.

(6) The charity trustees of a charitable organisation shall make the books of account, the annual statement of accounts referred to in *section 48* and any account and statement prepared under *subsection (3)* of that section, of the charitable organisation, available in written form in an official language of the State at all reasonable times for inspection, without charge, by persons entitled pursuant to this Act to inspect the books of account of the organisation.

(7) A record (being a book of account required to be kept under this section), an annual statement of accounts referred to in *section 48* or any account and statement prepared under *subsection (3)* of that section shall be preserved by the charitable organisation concerned for a period of not less than 6 years from the end of the financial year to which it relates.

(8) Where, during the period of 6 years referred to in *subsection (7)* as it applies to any book of account required to be kept under this section, an annual statement of accounts referred to in *section 48* or any account and statement prepared under *subsection (3)* of that section—

(*a*) the charitable organisation concerned (being a body corporate or unincorporated body of persons) is dissolved, or

(*b*) the charitable trust concerned is terminated,

it shall be the duty of the charity trustees holding office immediately before the date of the dissolution or termination, as the case may be, to preserve that book of account or statement of accounts in accordance with the said *subsection (7)* unless the Authority consents in writing to its being destroyed or its being disposed of in some other manner.

(9) A charity trustee who contravenes this section shall be guilty of an offence.

(10) It shall be a defence to proceedings for an offence consisting of the contravention of this section for the defendant to prove that he or she believed on reasonable grounds that a competent and reliable person (other than the defendant) was duly charged with the duty of ensuring compliance with this section and was in a position to discharge that duty.

(11) This section does not apply to charitable organisations that are companies.

Annotations

Amendments:

F35 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 16(a), not commenced as of date of revision.

F36 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 16(b), not commenced as of date of revision.

Modifications (not altering text):

C15 Prospective affecting provision: subs. (11) deleted, subs. (12) inserted by *Charities (Amendment) Act 2024* (21/2024), s. 16(a), (b), not commenced as of date of revision.

47.— …

(11) F35**[**...**]**

F36**[**(12) This section shall apply to a charitable organisation that is a company from the commencement of the first financial year of the company that occurs after the coming into operation of section 16 of the Charities (Amendment) Act 2024.**]**

Annual statement of accounts.

48.— (1) Subject to *subsection (3)*, the charity trustees of a charitable organisation shall, in respect of each financial year, prepare a statement of accounts (in this section referred to as the "annual statement of accounts") in such form and

containing information relating to such matters as may be prescribed by regulations made by the Minister.

(2) Without prejudice to the generality of *subsection (1)*, regulations made in accordance with that subsection may make provision for—

(*a*) the annual statement of accounts to be prepared in accordance with such methods and standards as are specified in the regulations,

(*b*) any information to be provided by means of notes to the annual statement of accounts, and

(*c*) determining the financial year of a charitable organisation for the purposes of this Act and any regulations made under it.

(3) (*a*) Where the gross income or expenditure of a charitable organisation in a financial year does not exceed €100,000, the charity trustees may, instead of preparing an annual statement of accounts in respect of that year, prepare an income and expenditure account in respect of, and a statement of the assets and liabilities of, the charitable organisation.

(*b*) An income and expenditure account and a statement of the assets and liabilities of a charitable organisation prepared under *paragraph (a)* shall be in such form as may be prescribed by the Minister.

(4) A charity trustee who contravenes this section shall be guilty of an offence.

(5) It shall be a defence to proceedings for an offence consisting of a contravention of this section for the defendant to prove that he or she believed on reasonable grounds that a competent and reliable person was duly charged with the duty of ensuring compliance with that requirement and was in a position to discharge that duty.

(6) This section does not apply—

(*a*) to a charitable organisation that is a company,

(*b*) to an education body,

(*c*) to a charitable organisation in respect of a financial year in which its gross income or total expenditure is less than—

(i) €10,000, or

(ii) such greater amount, not exceeding €50,000, as may be prescribed,

or

(*d*) in relation to a centre for education designated by the Minister under section 10(4) of the Act of 1998.

Annotations

Amendments:

F37 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 17(a), (b), (d)(ii), (iii), not commenced as of date of revision.

F38 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 17(c), not commenced as of date of revision.

F39 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 17(d)(i), not commenced as of date of revision.

Modifications (not altering text):

C16 Prospective affecting provision: subss. (1), (3)(a), (6)(d) amended, subss. (3A), (3B) inserted, subs. (6)(a) deleted by *Charities (Amendment) Act 2024* (21/2024), s. 17(a)-(d), not commenced as of date of revision.

48.— (1) Subject to *subsection (3)*, the charity trustees of a F37**[**charitable organisation, that is not a company,**]** shall, in respect of each financial year, prepare a statement of accounts (in this section referred to as the "annual statement of accounts") in such form and containing information relating to such matters as may be prescribed by regulations made by the Minister.

…

(3) (*a*) Where the gross income or expenditure of F37**[**a charitable organisation, referred to in *subsection (1)*, in a financial year does not exceed €250,000**]** the charity trustees may, instead of preparing an annual statement of accounts in respect of that year, prepare an income and expenditure account in respect of, and a statement of the assets and liabilities of, the charitable organisation.

(*b*) An income and expenditure account and a statement of the assets and liabilities of a charitable organisation prepared under *paragraph (a)* shall be in such form as may be prescribed by the Minister.

F38**[**(3A) A charitable organisation that is a company shall prepare financial statements in accordance with—

(*a*) the requirements of Part 6 of the Act of 2014, and

(*b*) regulations made under *subsection (3B)*.

(3B) The Minister may, having regard to the requirements of Part 6 of the Act of 2014 and after consultation with the Minister for Enterprise, Trade and Employment, prescribe the form and content of financial statements, additional to the requirements contained in Part 6 of the Act of 2014, to be prepared by a charitable organisation referred to in *subsection (3A)*.**]**

…

(6) This section does not apply—

(*a*) F39**[**...**]**

(*b*) to an education body,

F37**[**(*c*) to a charitable organisation in respect of a financial year in which 2 or more of the following conditions are met:

(i) its balance sheet total does not exceed €10,000, or such greater amount not exceeding €50,000 as may be prescribed;

(ii) its gross income does not exceed €10,000, or such greater amount not exceeding €50,000 as may be prescribed;

(iii) it has no employees,**]**

or

(*d*) in relation to a centre for education designated by the F37**[**Minister for Education**]** under section 10(4) of the Act of 1998.

Annual returns under Companies Acts.

49.— The registrar of companies shall, as soon as practicable after receiving the annual return of a company in respect of which it has received a notification under *section 39(17)*, give a copy of that annual return and copies of all documents annexed to the annual return to the Authority.

Annual audit or examination of accounts.

50.— (1) The accounts of a charitable organisation in respect of a financial year (in this subsection referred to as the "relevant financial year") shall be audited not later than 9 months after the end of the relevant financial year by a qualified person if the gross income or total expenditure of the charitable organisation in—

(*a*) the relevant financial year,

(*b*) the financial year (if any) of the charitable organisation immediately preceding the relevant financial year, or

(*c*) the financial year (if any) of the charitable organisation immediately preceding the year referred to in *paragraph (b)*,

exceeds such amount as may be prescribed.

(2) The Minister shall not prescribe an amount under *subsection (1)* greater than €500,000.

(3) Subject to *subsection (4)*, the accounts of a charitable organisation (other than a charitable organisation to which *subsection (1)* applies) in respect of a financial year shall, at the election of the charity trustees, either—

(*a*) be examined by an independent person approved by the Authority, being a person who has the requisite ability and practical experience to carry out a competent examination of the accounts, or

(*b*) be audited by a qualified person,

not later than 9 months after the end of the financial year concerned.

(4) The Authority may give a direction to the charity trustees of a charitable organisation to which *subsection (3)* applies requiring that the accounts of the charitable organisation in respect of such financial year as is specified in the direction be audited by a qualified person.

(5) Where there has been a contravention of *subsection (1)* or the Authority is not satisfied with the manner in which the accounts of a charitable organisation to which that subsection applies have been audited, the Authority may appoint such qualified person as it considers appropriate to audit the accounts concerned.

(6) Where there has been a contravention of *subsection (3)* or the Authority is not satisfied with the manner in which the accounts of a charitable organisation to which that subsection applies have been examined or audited, as the case may be, the Authority may appoint such qualified person as it considers appropriate to audit the accounts concerned.

(7) The expenses incurred in the carrying out of an audit by a person appointed under *subsection (5)* or *subsection (6)* including the auditor's remuneration, shall be recoverable by the Authority as a simple contract debt in any court of competent jurisdiction—

(*a*) from the charity trustees of the charitable organisation (who shall be jointly and severally liable for those expenses), or

(*b*) from the charitable organisation concerned, where it is not practicable to recover them from the charity trustees.

(8) The Authority may give such directions as it considers appropriate, with respect to the carrying out of an examination under *subsection (3)(a)*, to charity trustees of a particular charitable organisation or generally.

(9) Where, in relation to a charitable organisation, there is a contravention of this section the charity trustees shall each be guilty of an offence.

(10) It shall be a defence to proceedings for an offence consisting of the contravention of a requirement under this section for the defendant to prove that he or she believed on reasonable grounds that a competent and reliable person was duly charged with the duty of ensuring compliance with that requirement and was in a position to discharge that duty.

(11) A charity trustee who obstructs or fails to cooperate with a person appointed under *subsection (5)* or *subsection (6)* or who fails to give him or her such assistance as he or she may require for the purpose of carrying out an audit of the accounts of the charitable organisation concerned shall be guilty of an offence.

(12) Where, in relation to a charitable organisation, there is a contravention of a requirement in a direction under *subsection (4)*, each of the charity trustees of the organisation shall be guilty of an offence.

(13) This section does not apply—

(*a*) to a charitable organisation that is a company,

(*b*) to an education body,

(*c*) to a charitable organisation in respect of a financial year in which its gross income or total expenditure is less than—

(i) €10,000, or

(ii) such greater amount, not exceeding €50,000, as may be prescribed,

or

(*d*) in relation to a centre for education designated by the Minister under section 10(4) of the Act of 1998.

(14) In this section "qualified person" means—

(*a*) a person who, in accordance with section 187 of the Companies Act 1990, is qualified to be appointed as a company auditor, or

(*b*) in relation to a charitable organisation that—

(i) is established in an EEA state, and

(ii) does not have a principal place of business in the State,

a person who is qualified under the law of that EEA state to perform functions the same as or similar to those performable in the State by a person referred to in *paragraph (a)*.

Annotations

Amendments:

F40 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 18(a), (b)(ii), (iii), (c)(ii), not commenced as of date of revision.

F41 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 18(b)(i), not commenced as of date of revision.

F42 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 18(c)(i), not commenced as of date of revision.

Modifications (not altering text):

C17 Prospective affecting provision: subss. (2), (13)(d), (14)(b) amended, subs. (13)(a) deleted, subs. (13)(c) substituted by *Charities (Amendment) Act 2024* (21/2024), s. 18(a)-(c), not commenced as of date of revision.

50.— …

(2) The Minister shall not prescribe an amount under *subsection (1)* greater than F40**[**€1,000,000.**]**

…

(13) This section does not apply—

(*a*) F41**[**...**]**

(*b*) to an education body,

F40**[**(*c*) to a charitable organisation in respect of a financial year in which 2 or more of the following conditions are met:

(i) its balance sheet total does not exceed €10,000, or such greater amount not exceeding €50,000 as may be prescribed;

(ii) its gross income does not exceed €10,000, or such greater amount not exceeding €50,000 as may be prescribed;

(iii) it has no employees,**]**

or

(*d*) in relation to a centre for education designated by the F40**[**Minister for Education**]** under section 10(4) of the Act of 1998.

(14) In this section "qualified person" means—

(*a*) a person who, in accordance with section 187 of the Companies Act 1990, is qualified to be appointed as a company auditor, or

(*b*) in relation to a charitable organisation that—

(i) is established in an EEA state F42**[**or the United Kingdom**]**, and

(ii) does not have a principal place of business in the State,

a person who is qualified under the law of F40**[**the state in which the charitable organisation is established**]** to perform functions the same as or similar to those performable in the State by a person referred to in *paragraph (a)*.

Regulations in relation to audits, etc.

51.— (1) The Minister may by regulations—

(*a*) make provision in relation to the duties of an auditor, or independent person referred to in *section 50(3)(a)* carrying out an audit or examination in accordance with *section 50*, including provision in relation to the making of a report as respects the annual statement of accounts or the income and expenditure account and statement of assets and liabilities, as may be appropriate, prepared in accordance with *section 48*,

(*b*) make provision in relation to the making by an independent person referred to in *section 50(3)(a)* of a report in respect of an examination carried out by him or her,

(*c*) confer on such an auditor or independent person a power to inspect books, documents and other records (however kept) relating to a charitable organisation,

(*d*) confer on such an auditor or independent person a power to require, in the case of a charitable organisation, information and explanations from past or present charity trustees of the charitable organisation, or from past or present members of staff of the charitable organisation.

(2) If any person fails to afford an auditor or an independent person referred to in *section 50(3)(a)* any facility to which he or she is entitled by virtue of regulations under *subsection (1)(c)* or *(d)*, the Authority may give—

(*a*) that person, or

(*b*) the charity trustees for the time being of the charity concerned,

such directions as the Authority thinks appropriate.

(3) A person or charity trustee, as the case may be, who does not comply with a direction under *subsection (2)* shall be guilty of an offence.

Annual reports.

52.— (1) The charity trustees of a charitable organisation shall, not later than 10 months or such longer period as the Authority may specify, after the end of each financial year, prepare and submit to the Authority a report (in this section referred to as the "annual report") in respect of its activities in that financial year.

(2) The Minister may make regulations for the purposes of *subsection (1)*.

(3) Without prejudice to the generality of *subsection (2)*, regulations under that subsection may—

(*a*) contain different provisions in relation to different classes of information and different classes of charitable organisation,

(*b*) require that an annual report contain such information (other than information required to be provided in an annual report under *subsection (1)*) as may be specified in the regulations, and

(*c*) provide that a report referred to in that subsection shall be prepared in such manner as is specified in the regulations.

(4) Subject to *section 48(6)* and *50(13)*, the following shall be attached to an annual report submitted by a charitable organisation in accordance with this section:

(*a*) a copy of the annual statement of accounts prepared under *subsection (1)* of *section 48* or the income and expenditure account and the statement of assets and liabilities prepared under *subsection (3)* of that section, as the case may be, in respect of the financial year concerned;

(*b*) where the accounts of the charitable organisation have been audited in accordance with *section 50(1)*, a copy of the auditor's report;

(*c*) where the accounts of the charitable organisation have been examined by an independent person in accordance with *section 50(3)*, a copy of the independent person's report.

(5) (*a*) A copy of the accounts prepared by a charitable organisation in accordance with the Companies Acts shall, in respect of the financial year concerned, be attached to an annual report submitted by that charitable organisation in accordance with this section.

(*b*) This subsection applies to a charitable organisation that—

(i) is a company, and

(ii) is not required to annex its accounts to the annual return made by it to the registrar of companies under the Companies Acts.

(6) An annual report submitted to the Authority under this section and any document attached thereto shall be kept by the Authority for such period as it thinks fit.

(7) A charitable organisation that is a body corporate that contravenes this section shall be guilty of an offence.

(8) Where, in relation to a charitable organisation, there is a contravention of this section, each of the charity trustees of the organisation shall be guilty of an offence.

Annotations

Amendments:

F43 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 19(a)-(d), not commenced as of date of revision.

F44 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 19(e), not commenced as of date of revision.

Modifications (not altering text):

C18 Prospective affecting provision: subss. (1), (3)(b), (c), (4), (6) amended, subs. (4)(a) substituted, subs. (5) deleted by *Charities (Amendment) Act 2024* (21/2024), s. 19(a)-(e), not commenced as of date of revision.

52.— (1) The charity trustees of a charitable organisation shall, not later than 10 months or such longer period as the Authority may specify, after the end of each financial year, prepare and submit to the Authority F43**[**a return**]** (in this section referred to as the "F43**[**annual return**]**") in respect of its activities in that financial year.

(2) The Minister may make regulations for the purposes of *subsection (1)*.

(3) Without prejudice to the generality of *subsection (2)*, regulations under that subsection may—

(*a*) contain different provisions in relation to different classes of information and different classes of charitable organisation,

(*b*) require that an F43**[**annual return**]** contain such information (other than information required to be provided in an F43**[**annual return**]** under *subsection (1)*) as may be specified in the regulations, and

(*c*) provide that F43**[**an annual return**]** shall be prepared in such manner as is specified in the regulations.

(4) Subject to *section 48(6)* and *50(13)*, the following shall be attached to an F43**[**annual return**]** submitted by a charitable organisation in accordance with this section:

F43**[**(*a*) a copy of the annual statement of accounts prepared under *section 48(1)*, the income and expenditure account and the statement of assets and liabilities prepared under *section 48(3)* or the financial statements prepared under *section 48(3A)*, as the case may be, in respect of the financial year concerned;**]**

(*b*) where the accounts of the charitable organisation have been audited in accordance with *section 50(1)*, a copy of the auditor's report;

(*c*) where the accounts of the charitable organisation have been examined by an independent person in accordance with *section 50(3)*, a copy of the independent person's report.

(5) F44**[**...**]**

(6) An F43**[**annual return**]** submitted to the Authority under this section and any document attached thereto shall be kept by the Authority for such period as it thinks fit.

(7) A charitable organisation that is a body corporate that contravenes this section shall be guilty of an offence.

(8) Where, in relation to a charitable organisation, there is a contravention of this section, each of the charity trustees of the organisation shall be guilty of an offence.

Requirement to provide information.

53.— F45**[**(1) The Authority may, by direction in writing, require a charitable organisation or a charity trustee of a charitable organisation to provide the Authority with such information as it may reasonably require to enable it to perform its functions, within the period and in the manner specified in the direction.**]**

(2) F46**[**...**]**

F47**[**(3) The Authority may request the Minister for Education or the Minister for Further and Higher Education, Research, Innovation and Science, as appropriate, to provide it with such information, relating to a charitable organisation that is an education body, as the Authority may reasonably require to enable it to perform its functions.

(4) If a charitable organisation that is a body corporate fails to comply with a direction under *subsection (1)* it shall be guilty of an offence.

(5) If a charity trustee of a charitable organisation fails to comply with a direction under *subsection (1)* he or she shall be guilty of an offence.

(6) If, in relation to a charitable organisation, there is a failure to comply with a direction under *subsection (1)* each of the charity trustees of the charitable organisation shall be guilty of an offence.**]**

Annotations

Amendments:

F45 Substituted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 20(a), S.I. No. 10 of 2025.

F46 Deleted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 20(b), S.I. No. 10 of 2025.

F47 Inserted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 20(c), S.I. No. 10 of 2025.

Public inspection of annual reports, etc.

54.— (1) Subject to any enactment or rule of law prohibiting the disclosure of information, the Authority shall make available for inspection by members of the public all annual reports and documents attached thereto that remain in its keeping in accordance with *section 52(6)*, at all reasonable times during the period for which it continues to remain in its keeping or such lesser period as it considers appropriate and at such place or places as it determines.

(2) This section shall not apply to a private charitable trust.

(3) In this section "private charitable trust" means a charitable trust that is not funded by donations from the public.

Annotations

Amendments:

F48 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 21(a), (b), not commenced as of date of revision.

Modifications (not altering text):

C19 Prospective affecting provision: subss. (1), (2) substituted by *Charities (Amendment) Act 2024* (21/2024), s. 21(a), (b), not commenced as of date of revision.

54.— F48**[**(1) Subject to any enactment or rule of law prohibiting the disclosure of information, the Authority shall make available, on the internet or in such other manner as it considers appropriate, all annual returns and documents attached thereto that remain in its keeping in accordance with *section 52(6)*.**]**

F48**[**(2) This section does not apply to—

(*a*) a private charitable trust, or

(*b*) an education body that is referred to in any of *paragraphs (a)* to *(e)* of the definition of education body.**]**

(3) In this section "private charitable trust" means a charitable trust that is not funded by donations from the public.

F49**[**Charity trustees.

54A.— …**]**

Annotations

Amendments:

F49 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 22, not commenced as of date of revision.

Modifications (not altering text):

C20 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 22, not commenced as of date of revision.

F49**[54A**.— (1) Subject to *subsection (2)*, a charitable organisation shall have at least 3 charity trustees who are natural persons and a majority of those trustees shall—

(*a*) be resident in the State, an EEA state or the United Kingdom, and

(*b*) not be a connected relative of another trustee.

(2) A charitable trust may have only one trustee that is a body corporate provided that the body corporate—

(*a*) is incorporated in the State, an EEA state or the United Kingdom, and

(*b*) has at least 3 directors who are natural persons and a majority of those directors who are natural persons are—

(i) resident in the State, an EEA state or the United Kingdom, and

(ii) not a connected relative of another director.

(3) This section does not apply to an education body.

(4) In this section—

"civil partner" has the same meaning as it has in *section 2(2)*;

"cohabitant" has the same meaning as it has in *section 2(2)*;

"connected relative", in relation to a person, means a child, step-child, parent, step-parent, brother, sister, spouse, civil partner, cohabitant, grandparent or grandchild, or a child of the person's civil partner or cohabitant.**]**

F50**[**Principal duties of charity trustees.

54B.— …**]**

Annotations

Amendments:

F50 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 22, not commenced as of date of revision.

Modifications (not altering text):

C21 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 22, not commenced as of date of revision.

F50**[54B**.— (1) Without prejudice to the duties of trustees generally and to the requirements of this Act, the duties of a charity trustee of a charitable organisation shall include the following:

(*a*) to act in good faith in what the charity trustee considers to be the best interests of the charitable organisation;

(*b*) to act honestly and responsibly in the advancement of the charitable purpose of the charitable organisation;

(*c*) to avoid any conflict between the charity trustee's duties to the charitable organisation and the charity trustee's other (including personal) interests;

(*d*) to exercise the care, skill and diligence which would be exercised in the same circumstances by a reasonable person having both—

(i) the knowledge and experience that may reasonably be expected of a person in the same position as the charity trustee, and

(ii) the knowledge and experience which the charity trustee has.

(2) Where a charitable organisation is on notice that a charity trustee of the charitable organisation has committed a breach of his or her duty under *subsection (1)*, the charitable organisation shall endeavour to remedy the consequences of that breach as soon as practicable after becoming aware of the breach.

(3) A breach of duty by a charitable trustee under *subsection (1)* shall not of itself affect—

(*a*) the validity of any contract or other transaction, or

(*b*) the enforceability, other than by the charity trustee in breach of that duty, of any contract or other transaction by any person,

but nothing in this subsection affects the principles of liability of a third party where he or she has been an accessory to a breach of duty or has knowingly received a benefit from that breach.

(4) In so far as a duty of a charity trustee specified in *subsection (1)* corresponds to an equitable principle or common law duty of a trustee, regard shall be had to the equitable principle or common law duty in interpreting that duty and in the application of *subsection (1)*.

(5) Where the Authority is of the opinion that there has been a contravention of *subsection (1)* or *(2)*, the Authority may make an application to the High Court citing paragraph *(b)* or *(e)* of *section 74(1)*.**]**

F51**[**Guidelines and codes of conduct.

54C.— …**]**

Annotations

Amendments:

F51 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 22, not commenced as of date of revision.

Modifications (not altering text):

C22 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 22, not commenced as of date of revision.

F51**[54C**.— (1) The Authority may issue, and from time to time revise, guidelines or codes of conduct for the purpose of the performance of its functions under this Act.

(2) Guidelines or codes of conduct under *subsection (1)* may relate to—

(*a*) the duties of charity trustees,

(*b*) minimum standards for the administration and management of charitable organisations,

(*c*) procedural requirements in relation to the occurrence of a significant event,

(*d*) the content of the constitution of a charitable organisation, or

(*e*) an agreement or appointment (within the meaning of *Part 6A*).

(3) A charitable organisation and the charity trustees of a charitable organisation shall have regard to any guidelines or codes of conduct under *subsection (1)*.

(4) The Authority shall publish any guidelines or codes of conduct in such manner and form as the Authority considers appropriate.

(5) In this section, "significant event", in relation to a charitable organisation, means—

(*a*) substantial damage to property,

(*b*) a substantial reduction or loss in assets, or

(*c*) an event or situation that places the charitable organisation or its reputation at significant risk,

but does not include a matter that is notifiable under *section 59(1)*.**]**

F52**[**Register of members.

54D.— …**]**

Annotations

Amendments:

F52 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 22, not commenced as of date of revision.

Modifications (not altering text):

C23 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 22, not commenced as of date of revision.

F52**[54D**.— (1) A charitable organisation shall keep a record of the members of the charitable organisation (in this section referred to as a "register of members").

(2) A register of members shall include the following information:

(*a*) the name and address of each member of the charitable organisation;

(*b*) the date on which the particulars of the member referred to in *paragraph (a)* are entered on the register;

(*c*) the date on which the member referred to in *paragraph (a)* ceases to be a member, if applicable.

(3) Information in relation to a person who has ceased to be a member shall be removed from the register of members one year after that person ceases to be a member.

(4) This section does not apply to an education body.**]**

Persons disqualified for being trustees of a charitable organisation.

55.— (1) Subject to *subsection (3)*, a person shall cease to be qualified for, and shall cease to hold, the position of charity trustee of a charitable organisation if that person—

(*a*) is adjudicated bankrupt,

(*b*) makes a composition or arrangement with creditors,

(*c*) is a company that is in the course of being wound up,

(*d*) is convicted on indictment of an offence,

(*e*) is sentenced to a term of imprisonment by a court of competent jurisdiction,

(*f*) is the subject of an order under section 160 of the Companies Act 1990 or is prohibited, removed or suspended from being a trustee of a scheme under the Pensions Acts 1990 to 2008,

(*g*) has been removed from the position of charity trustee of a charitable organisation by an order of the High Court under *section 74*.

(2) A person who, by virtue of *subsection (1)*, is not qualified, or has ceased, to be a charity trustee of a charitable organisation may apply to the High Court for an order that he or she may hold the position of charity trustee of a particular charitable organisation or of a charitable organisation of a particular class, and the High Court may, upon such an application, make such an order if it considers that it would be in the public interest and in the best interests of the charitable organisation concerned or charitable organisations of the class concerned for it to make such an order.

(3) Where the High Court makes an order under *subsection (2)* in relation to a person, that person may, by virtue of that order, hold the position of charity trustee of—

(*a*) the charitable organisation to which the order relates, or

(*b*) a charitable organisation of the class to which the order relates,

but if, after the making of the order, any of the events referred to in *subsection (1)* (other than *paragraph (a)*) occurs, the order shall cease to have effect and the provisions of that subsection shall apply.

(4) The Authority shall establish and maintain a register of all persons who have ceased to hold the position of charity trustee of a charitable organisation by virtue of *subsection (1)*.

(5) The Authority shall, from time to time, review each entry in the register established under this section and, if it becomes aware that any particular in that register is incorrect or has ceased to be correct, it shall make such alterations to that register as it considers necessary.

(6) The register established and maintained under this section shall be made available for inspection by members of the public at all reasonable times at the principal office of the Authority.

Annotations

Amendments:

F53 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 23(a)(i), (c), (e), not commenced as of date of revision.

F54 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 23(a)(ii), (b), (d), not commenced as of date of revision.

F55 Deleted by *Charities (Amendment) Act 2024* (21/2024), s. 23(a)(iii), not commenced as of date of revision.

Modifications (not altering text):

C24 Prospective affecting provision: subss. (1)(a), (b) substituted, subss. (1)(ea)-(ec), (1A), (2A) inserted, subss. (1)(f), (2), (3)(d), (4) amended by *Charities (Amendment) Act 2024* (21/2024), s. 23(a)-(e), not commenced as of date of revision.

55.— (1) Subject to *subsection (3)*, a person shall cease to be qualified for, and shall cease to hold, the position of charity trustee of a charitable organisation if that person—

F53**[**(*a*) is adjudicated bankrupt and such bankruptcy has not been annulled or discharged,

(*b*) is an individual who is party to an insolvency arrangement that has not ceased to have effect,**]**

(*c*) is a company that is in the course of being wound up,

(*d*) is convicted on indictment of an offence,

(*e*) is sentenced to a term of imprisonment by a court of competent jurisdiction,

F54**[**(*ea*) is convicted of a summary offence under *section 39*, *40*, *41*, *46*, *47*, *57*, *63*, *65* or *68*,

(*eb*) is the subject of a declaration under section 819 of the Act of 2014, or is deemed to be subject to such a declaration by virtue of Chapter 5 of Part 14 of that Act,

(*ec*) is, or is deemed to be, the subject of an order under section 160 of the Companies Act 1990 or a disqualification order within the meaning of Chapter 4 of Part 14 of the Act of 2014,**]**

(*f*) F55**[**...**]** is prohibited, removed or suspended from being a trustee of a scheme under the Pensions Acts 1990 to 2008,

(*g*) has been removed from the position of charity trustee of a charitable organisation by an order of the High Court under *section 74*.

F54**[**(1A) A person who has ceased to hold the position of charity trustee of a charitable organisation by virtue of *subsection (1)* (other than for the reason in *paragraph (g)* of that subsection) shall, as soon as practicable, notify the Authority in writing of that fact.**]**

(2) A person who, by virtue of *subsection (1)*, is not qualified, or has ceased, to be a charity trustee of a charitable organisation F53**[**may, on notice to the Authority, apply**]** to the High Court for an order that he or she may hold the position of charity trustee of a particular charitable organisation or of a charitable organisation of a particular class, and the High Court may, upon such an application, make such an order if it considers that it would be in the public interest and in the best interests of the charitable organisation concerned or charitable organisations of the class concerned for it to make such an order.

F54**[**(2A) A person who makes an application to the High Court under *subsection (2)* shall cause a copy of an order made by the Court to be given to the Authority as soon as practicable after the order is made.**]**

…

(4) The Authority shall establish and maintain a register of all persons who have ceased to hold the position of charity trustee of a charitable organisation F53**[**by virtue of *paragraph (ea)* or *(g)* of *subsection (1)***]**.

…

Person acting as charity trustee while disqualified.

56.— (1) A person who acts, or purports to act, as a charity trustee of a charitable organisation at any time while he or she is, by virtue of *section 55*, not qualified for that position shall be guilty of an offence.

(2) Any act done by a person—

(*a*) in purported performance of the functions of charity trustee of a charitable organisation, and

(*b*) while he or she was not qualified to hold that position by virtue of *section 55*,

shall not be invalid by reason only of the person not being so qualified.

(3) Where a person who, at any time when he or she was, by virtue of *section 55*, not qualified to hold the position of charity trustee of a charitable organisation, received from the charitable organisation any remuneration or expenses, or any benefit in kind, in connection with his or her acting, or purporting to act, as charity trustee of the charitable organisation, he or she shall repay to the charitable organisation those moneys and any benefit in kind or an amount equal to the monetary value of any benefit in kind.

Acting under directions of person not qualified to be charity trustee.

57.— (1) A charity trustee or a member of staff of a charitable organisation who complies with a direction of a person who—

(*a*) is not qualified to hold the position of charity trustee of that organisation by virtue of *section 55*, and

(*b*) purported to give the direction as a charity trustee of the organisation,

shall be guilty of an offence if, at the time of his or her so complying, he or she knew or had reasonable grounds for knowing that the person who gave the direction was not qualified to hold the position of charity trustee of that organisation.

(2) Where a person is convicted of an offence under this section he or she shall cease to be qualified for the position of charity trustee of a charitable organisation, and if, immediately before the date of his or her conviction, he or she held the position of charity trustee of a charitable organisation he or she shall cease to hold that position.

Consequences of acting under direction of person not qualified to be charity trustee.

58.— (1) Subject to *subsection (3)*, a person who is convicted of an offence under *section 56* in respect of a charitable organisation shall be personally liable for the debts of the charitable organisation incurred as a result of the commission by him or her of any act in purported performance by him or her of the functions of charity trustee of the charitable organisation at any time when he or she was not qualified to hold the position of charity trustee of the charitable organisation.

(2) Subject to *subsection (3)*, a person who is convicted of an offence under *section 57* in respect of a charitable organisation shall be personally liable for the debts of the charitable organisation incurred as a result of the commission by him or her of any act in compliance with the direction to which the offence related.

(3) In proceedings brought against a person for the recovery of a debt referred to in this section the court may, subject to such conditions as it considers appropriate, grant relief in whole or in part from the liability to which the person would otherwise be subject under *subsection (1)* or *(2)*, as the case may be, if it considers it just and equitable to so do having regard to the circumstances of the case.

Obligation to disclose commission of offence to Authority.

59.— (1) Where, in the course of, and by virtue of the carrying out of, his or her duties in relation to a charitable organisation, information comes into the possession of a relevant person that causes him or her to form the opinion that there are reasonable grounds for believing that an offence under the Act of 2001 has been or is being committed, the relevant person shall, as soon as may be, notify the Authority in writing of that opinion and provide the Authority with a report in writing of the particulars of the grounds upon which the opinion was formed.

(2) A relevant person shall be guilty of an offence if he or she—

(*a*) fails to comply with *subsection (1),* or

(*b*) knowingly makes a report under *subsection (1)* which is false or misleading in any material respect.

(3) In this section "relevant person" means, in relation to a charitable organisation, a person who—

(*a*) is an auditor of the charitable organisation,

(*b*) is a charity trustee of the charitable organisation or is, for the time being, carrying out, or duly appointed to carry out, any of the functions of charity trustee of the charitable organisation,

(*c*) is an investment business firm (within the meaning of the Investment Intermediaries Act 1995), and—

(i) has advised the charitable organisation, or

(ii) has received any payment in relation to the investment of any of the property of the charitable organisation,

or

(*d*) has been involved in the preparation of the annual report of the charitable organisation.

Annotations

Amendments:

F56 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 24, not commenced as of date of revision.

Modifications (not altering text):

C25 Prospective affecting provision: subs. (3)(d) amended by *Charities (Amendment) Act 2024* (21/2024), s. 24, not commenced as of date of revision.

(*d*) has been involved in the preparation of the F56**[**annual return**]** of the charitable organisation.

Defence to defamation proceedings in respect of publication by Authority of certain reports.

60.— In proceedings for defamation, the defence of qualified privilege shall apply to the publication by the Authority of a report—

(*a*) under *section 59*, or

(*b*) of any matter concerning the state and conduct of the affairs of a charitable organisation.

Protection from civil liability of persons who report breaches of Act, etc., to Authority.

61.— F57**[**(1)**]** Where a person communicates his or her opinion, whether in writing or otherwise, to the Authority that—

(*a*) an offence under this Act has been or is being committed,

(*b*) any provision of this Act has not been or is not being complied with, or

(*c*) an offence under the Act of 2001 has been or is being committed in relation to the property of a charitable organisation,

then, unless he or she acted in bad faith, the person shall not be regarded as having committed any breach of duty towards the charitable organisation or any other person, and no person shall have a cause of action against the first-mentioned person in respect of that communication.

F57**[**(2) *Subsection (1)* does not apply to a communication that is a protected disclosure within the meaning of the Protected Disclosures Act 2014.**]**

Annotations

Amendments:

F57 Inserted (15.07.2014) by *Protected Disclosures Act 2014* (14/2014), s. 24(1) and sch. 4 part 1 item 10, S.I. No. 327 of 2014.

Protection of employees from penalisation for reporting breaches of Act, etc.

62.— (1) An employer shall not penalise an employee for having formed an opinion of the kind referred to in *section 61* and communicated it, whether in writing or otherwise, to the Authority if the employee has acted reasonably and in good faith in forming that opinion and communicating it to the Authority.

F58**[**(1A) *Subsection (1)* does not apply to a communication that is a protected disclosure within the meaning of the Protected Disclosures Act 2014.**]**

(2) In proceedings under F59**[**Part 4 of the Workplace Relations Act 2015**]** in relation to a complaint that *subsection (1)* has been contravened, it shall be presumed, until the contrary is proved, that the employee concerned acted reasonably and in good faith in forming the opinion and making the communication concerned.

(3) If a penalisation of an employee, in contravention of *subsection (1)*, constitutes a dismissal of the employee within the meaning of the Unfair Dismissals Acts 1977 to 2007, relief may not be granted to the employee in respect of that penalisation both under F59**[**Part 4 of the Workplace Relations Act 2015**]** and under those Acts.

(4) F60**[**...**]**

F59**[**(5) A decision of an adjudication officer under section 41 of the Workplace Relations Act 2015 in relation to a complaint of a contravention of *subsection (1)* shall do one or more of the following, namely—

(*a*) declare that the complaint was or, as the case may be, was not well founded,

(*b*) require the employer to comply with *subsection (1)* and, for that purpose, require the employer to take a specified course of action, or

(*c*) require the employer to pay to the employee compensation of such amount (if any) as the adjudication officer considers just and equitable having regard to all of the circumstances, but not exceeding 104 weeks' remuneration in respect of the employee's employment calculated in accordance with regulations under section 17 of the Unfair Dismissals Act 1977.**]**

(6) F60**[**...**]**

(7) F60**[**...**]**

(8) F60**[**...**]**

F61**[**(8A) A decision of the Labour Court under section 44 of the Workplace Relations Act 2015, on appeal from a decision of an adjudication officer referred to in *subsection (5)*, shall affirm, vary or set aside the decision of the adjudication officer.**]**

Annotations

Amendments:

F58 Inserted (15.07.2014) by *Protected Disclosures Act 2014* (14/2014), s. 24(1) and sch. 4 part 1 item 10, S.I. No. 327 of 2014.

F59 Substituted (1.10.2015) by *Workplace Relations Act 2015* (16/2015), s. 52(1) and sch. 5 part 1 item 26(a)-(c), S.I. No. 410 of 2015, subject to transitional provision in subs. (3).

F60 Deleted (1.10.2015) by *Workplace Relations Act 2015* (16/2015), s. 52(1) and sch. 5 part 1 item 26(e), S.I. No. 410 of 2015, subject to transitional provision in subs. (3).

F61 Inserted (1.10.2015) by *Workplace Relations Act 2015* (16/2015), s. 52(1) and sch. 5 part 1 item 26(d), S.I. No. 410 of 2015, subject to transitional provision in subs. (3).

Editorial Notes:

E19 Redress and appeal procedures for purposes of subs. (1) provided (1.10.2015) by *Workplace Relations Act 2015* (16/2015), ss. 41, 44 and sch. 5 part 1 item 20, sch. 6 part 1 item 26, sch. 6 part 2 item 26, S.I. No. 410 of 2015.

E20 Subs. (1) included in definitions of "employment enactment" and "relevant enactment" (1.08.2015) by *Workplace Relations Act 2015* (16/2015), s. 2 and sch. 1 part 2 item 11, S.I. No. 338 of 2015, with the following effects:

- Authorised officers or inspectors under employment enactments deemed to be appointed under *Workplace Relations Act 2015* (16/2015), s. 26(2) and subject to termination under s. 26(4).
- Powers of inspectors for purposes of relevant enactments defined in *Workplace Relations Act 2015* (16/2015), s. 27.
- Workplace Relations Commission, an inspector or an adjudication officer authorised to disclose employer's registered number or employee's PPSN to enable Labour Court to perform functions under relevant enactments by *Workplace Relations Act 2015* (16/2015) s. 31(5).
- Power of Workplace Relations Commission and official body to disclose information to each other concerning the commission of offence under relevant enactment provided by *Workplace Relations Act 2015* (16/2015), s. 32.
- Power of Workplace Relations Commission and contracting authority to disclose information to each other concerning the commission of offence under employment enactment/ relevant enactment provided by *Workplace Relations Act 2015* (16/2015), s. 33.
- Powers of Minister to prosecute under relevant enactments transferred to Workplace Relations Commission and references construed by *Workplace Relations Act 2015* (16/2015), s. 37.
- Functions of EAT to hear claims under employment enactments transferred to Workplace Relations Commission and references to EAT construed by *Workplace Relations Act 2015* (16/2015) s. 66(1), (2), not commenced as of date of revision.

False statements.

63.— Any person who states to the Authority that—

(*a*) an offence under this Act has been or is being committed,

(*b*) any provision of this Act has not been or is not being complied with, or

(*c*) an offence under the Act of 2001 has been or is being committed in relation to the property of a charitable organisation,

knowing that statement to be false shall be guilty of an offence.

PART 4

PROTECTION OF CHARITABLE ORGANISATIONS

Investigation of affairs of charitable organisation.

64.— The Authority may appoint a person (in this Act referred to as an "inspector") or more than one such person to investigate the affairs of a charitable organisation and to prepare a report thereon in such manner as the Authority shall direct.

Annotations

Amendments:

F62 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 25(a), (b), not commenced as of date of revision.

Modifications (not altering text):

C26 Prospective affecting provision: section designated as subs. (1), subss. (2), (3) inserted by *Charities (Amendment) Act 2024* (21/2024), s. 25, not commenced as of date of revision.

64.— F62**[**(1)**]** The Authority may appoint a person (in this Act referred to as an "inspector") or more than one such person to investigate the affairs of a charitable organisation and to prepare a report thereon in such manner as the Authority shall direct.

F62**[**(2) An inspector appointed under *subsection (1)* shall be furnished with a warrant of his or her appointment and when exercising a power under this Act shall, if requested by any person affected thereby, produce the warrant, or a copy of it, to that person for inspection.

(3) The Authority shall notify the Minister for Education or the Minister for Further and Higher Education, Research, Innovation and Science, as appropriate, where the Authority appoints an inspector to investigate the affairs of a charitable organisation that is an education body.**]**

Production of documents and evidence on investigation.

65.— (1) A charity trustee or agent of a charitable organisation shall—

(*a*) produce to an inspector all books, documents and other records of or relating to the charitable organisation that are in his or her possession, under his or her control or within his or her procurement,

(*b*) attend before an inspector, and

(*c*) give to an inspector all assistance in connection with the investigation which he or she is reasonably capable of giving,

when required to so do by an inspector.

(2) If an inspector considers that a person (other than a charity trustee or agent of a charitable organisation) is or may be in possession of information concerning its affairs, he or she may require that person to—

(*a*) produce to him or her any books, documents or other records in his or her possession, under his or her control or within his or her procurement relating to the charitable organisation,

(*b*) attend before him or her, and

(*c*) give to him or her all such other assistance in connection with the investigation as he or she is reasonably capable of giving.

(3) If an inspector has reasonable grounds for believing that a charity trustee of a charitable organisation whose affairs the inspector is investigating maintains or has maintained a bank account (howsoever described), whether alone or jointly with another person and whether in the State or elsewhere, into or out of which there has been paid money that is connected with any act or omission by that charity trustee constituting misconduct (whether fraudulent or not) in respect of that charitable organisation, the inspector may require the charity trustee to produce to him or her all documents in the charity trustee's possession, under his or her control or within his or her procurement, relating to that bank account.

(4) An inspector may examine on oath a charity trustee, member of staff or agent of the charitable organisation, or a person to whom *subsection (2)* applies, in relation to the affairs of the charitable organisation, and may administer an oath accordingly.

(5) A person who contravenes this section or who fails to comply with a requirement under this section shall be guilty of an offence.

(6) In this section—

"agent" includes, in relation to a charitable organisation, a banker, solicitor or auditor to the charitable organisation, and any person who was but is no longer an agent to the charitable organisation;

"bank account" includes an account with any person exempt by virtue of section 7(4) of the Central Bank Act 1971 from the requirement of holding a licence under section 9 of that Act;

"charity trustee" includes, in relation to a charitable organisation, a person who was, but is no longer, a charity trustee of the charitable organisation.

Inspector's reports.

66.— (1) An inspector appointed under *section 64* may, and if so directed by the Authority shall, make interim reports to the Authority and on the conclusion of the investigation, shall make a final report to the Authority.

(2) Notwithstanding anything contained in *subsection (1)*, an inspector appointed under *section 64* may, at any time in the course of his or her investigation, without the necessity of making an interim report, inform the Authority of matters coming

to his or her knowledge as a result of the investigation tending to show that an offence has been committed.

(3) The Authority may, if it considers appropriate—

(*a*) furnish a copy of a report of an inspector to the charitable organisation that is the subject of the report,

(*b*) on request, and payment of such fee as may be prescribed by regulations made by the Minister, furnish a copy of a report of an inspector to—

(i) a charity trustee of the charitable organisation that is the subject of the report,

(ii) any person whose conduct is referred to in the report,

(iii) the auditors of that charitable organisation,

(iv) any other person (including a member of staff of the charitable organisation) whose financial interests appear to the Authority to be affected by the matters dealt with in the report whether as a creditor of the charitable organisation or otherwise,

(v) the Central Bank, in any case in which the report of the inspector relates, wholly or partly, to the affairs of the holder of a licence under section 9 of the Central Bank Act 1971,

(vi) the Revenue Commissioners, or

(vii) the Director of Public Prosecutions,

or

(*c*) cause any such report to be published in such manner as it considers appropriate.

(4) The Authority may, where it considers appropriate, direct that such part of a report to which this section applies as is specified in the direction shall—

(*a*) be omitted from a copy furnished under *subsection (3)(a)* or *(b)(i)*, *(ii)*, *(iii)* or *(iv)*, and

(*b*) not be published under *subsection (3)(c)*.

F63[Direction arising from inspector's report.

66A.— …]

Annotations

Amendments:

F63 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 26, not commenced as of date of revision.

Modifications (not altering text):

C27 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 26, not commenced as of date of revision.

F63[**66A**.— (1) Where, on receipt of a final report under *section 66(1)*, the Authority is of the opinion that it is appropriate to give a direction to the charitable organisation in relation to its affairs, the Authority shall by notice in writing inform the charitable organisation of—

(*a*) its opinion and the grounds for that opinion,

(*b*) the proposed measures it considers should be taken by the charitable organisation in relation to its affairs, and

(*c*) the period (being not less than 14 days from the date on which the notice is given) within which representations may be made to the Authority.

(2) The Authority shall, as soon as practicable after service of a notice under *subsection (1)*, notify the Minister for Education or the Minister for Further and Higher Education, Research, Innovation and Science, as appropriate, where the notice is served on a charitable organisation that is an education body.

(3) The Authority may, after consideration of any representations made under *subsection (1)(c)*, give a direction by notice in writing to the charitable organisation.

(4) A direction under *subsection (3)* may—

(*a*) specify the measures to be taken by the charitable organisation in relation to its affairs by such date as is specified by the Authority, or

(*b*) require the charitable organisation to submit to the Authority a draft plan, by such date as is specified by the Authority, setting out—

(i) the measures to be taken by the charitable organisation to address the concerns raised in the report under *section 66(1)*, and

(ii) the date by which the measures shall be taken.

(5) A direction under *subsection (3)* shall state that an appeal may be brought by the charitable organisation to the Tribunal under *section 45(1C)* not later than 21 days after service on the charitable organisation of the direction, or such longer period as the Tribunal may, for good and sufficient reason determine.

(6) The Authority shall, not later than 30 days after receiving a draft plan under *subsection (4)(b)*, approve the plan by notice in writing to the charitable organisation, with or without modifications.

(7) The Authority may, upon the application of the charitable organisation, extend the date specified under *paragraph (a)* or *(b)(ii)* of *subsection (4)*, where the Authority is of the opinion that there is good and sufficient reason to do so and the Authority shall by notice in writing inform the charitable organisation of the date as so extended.

(8) If a charitable organisation that is a body corporate fails to comply, by the relevant date, with a direction under *subsection (3)* or an approved plan under *subsection (6)* it shall be guilty of an offence.

(9) If a charity trustee of a charitable organisation fails to comply, by the relevant date, with a direction under *subsection (3)* or an approved plan under *subsection (6)* he or she shall be guilty of an offence.

(10) The Authority may publish a direction under *subsection (3)* or an approved plan under subsection (6) in such manner as it considers appropriate.

(11) In this section "relevant date", in relation to a direction under *subsection (3)* or an approved plan under *subsection (6)*, means the later of—

(*a*) the date specified pursuant to *paragraph (a)* or *(b)(ii)* of *subsection (4)*,

(*b*) where *subsection (7)* applies, the date as so extended under that subsection, or

(*c*) where an appeal is brought under *section 45(1C)*, the day falling immediately after the expiration of the period of 21 days from the date on which the Tribunal makes a determination varying or affirming the direction in accordance with *section 45(5C)*.**]**

Editorial Notes:

E21 The section heading is taken from the amending section in the absence of one included in the amendment.

Expenses of investigation of affairs of charitable organisation.

67.— (1) The expenses of and incidental to an investigation by an inspector shall be paid by the Authority.

(2) Where a person is—

(*a*) convicted on indictment of an offence in proceedings brought as a consequence of an investigation, or

(*b*) ordered to pay damages or restore any property in proceedings brought as a consequence of an investigation,

the court in those proceedings may order the person to pay to the Authority such sum as it shall specify not exceeding any amount paid by the Authority under *subsection (1)* in respect of that investigation.

Power of Authority to require production of documents.

68.— (1) Subject to *subsection (2),* the Authority may, by direction in writing require a charitable organisation or the charity trustees of a charitable organisation, at such time and place as may be specified in the direction, to produce such books, documents or other records as may be so specified.

(2) A direction under *subsection (1)* shall not be given unless the Authority is of opinion that—

(*a*) it is necessary to examine the books, documents or other records of the charitable organisation for the purpose of determining whether an inspector should be appointed to conduct an investigation into the affairs of the charitable organisation under this Part,

(*b*) the affairs of the body are being or have been conducted with intent to defraud any person,

(*c*) any act or omission committed by or on behalf of the charitable organisation, or proposed to be so committed is, or would if committed, be unlawful, or

(*d*) the body was formed for any fraudulent, or other unlawful, purpose.

(3) The power of the Authority under *subsection (1)* to require a charitable organisation or charity trustee to produce any books, documents or other records, shall include the power to require any other person to produce those books, documents or records where it appears to the Authority that he or she is in possession of them.

(4) Any power conferred by or by virtue of this section to require a charitable organisation, the charity trustees of a charitable organisation or other person to produce books, documents or records shall include the power—

(*a*) where the books, documents or records are produced—

(i) to take copies of them or copies of extracts from them, and

(ii) to require the charity trustees or any former charity trustee of the charitable organisation or any member of staff or former member of staff of the charitable organisation or any other person present when they are produced to provide an explanation as to the content or meaning of any of them,

(*b*) if the books or documents are not produced, to require the person who was required to produce them to state, to the best of his or her knowledge and belief, where they are.

(5) If a charitable organisation that is a body corporate contravenes this section or fails to comply with a requirement under this section it shall be guilty of an offence.

(6) If a charity trustee or other person contravenes this section or fails to comply with a requirement under this section he or she shall be guilty of an offence.

(7) If, in relation to a charitable organisation, there is a contravention of this section or a failure to comply with a requirement under this section each of the charity trustees of the charitable organisation shall be guilty of an offence.

(8) In proceedings brought against a person for an offence under this section consisting of a failure by him or her to produce a book, document or other record it shall be a defence for the person to prove that the book, document or other record was not in his or her possession, under his or her control or within his or

her procurement when he or she was required to produce it and that at that time it was not reasonably practicable for him or her to comply with the requirement.

(9) In this section references to the Authority shall be construed as including references to an officer or member of the staff of the Authority duly authorised by the Authority to perform functions under this section.

F64[Appointment of authorised officer.

68A.— …]

Annotations

Amendments:

F64 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 27, not commenced as of date of revision.

Modifications (not altering text):

C28 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 27, not commenced as of date of revision.

F64[**68A**.— (1) The Authority may appoint a person (in this Act referred to as an "authorised officer") or more than one such person for such period and subject to such terms as the Authority may determine.

(2) The Authority may, where appropriate having regard to its functions under this Act, request an authorised officer to carry out an examination of the compliance by a charitable organisation with a provision of this Act.

(3) The Authority may revoke the appointment of an authorised officer appointed under *subsection (1)* whether or not the appointment was for a fixed period.

(4) An appointment under *subsection (1)* ceases—

(*a*) if it is revoked under *subsection (3)*,

(*b*) if it is for a fixed period, on the expiry of that period, or

(*c*) if the person appointed is a member of staff of the Authority, on the person ceasing to be such a member.

(5) An authorised officer appointed under *subsection (1)* shall be furnished with a warrant of his or her appointment and when exercising a power under this Act shall, if requested by any person affected thereby, produce the warrant, or a copy of it, to that person for inspection.

(6) The Authority shall notify the Minister for Education or the Minister for Further and Higher Education, Research, Innovation and Science, as appropriate, where the Authority appoints an authorised officer to carry out an examination in respect of a charitable organisation that is an education body.**]**

F65[Powers of authorised officer.

68B.— …]

Annotations

Amendments:

F65 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 27, not commenced as of date of revision.

Modifications (not altering text):

C29 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 27, not commenced as of date of revision.

F65**[68B**.— (1) An authorised officer shall have all the powers of an inspector under *section 65* in carrying out an examination under *section 68A*, subject to the following modifications—

(*a*) a reference to an investigator in *section 65* shall be construed as a reference to an authorised officer,

(*b*) a reference to an investigation in *section 65* shall be construed as a reference to an examination under *section 68A*, and

(*c*) any other necessary modifications.

(2) Following the carrying out of the examination under *section 68A*, an authorised officer shall make a report in writing to the Authority setting out the findings of his or her examination.

(3) An authorised officer shall be independent in the performance of his or her functions.**]**

Entry and search of premises.

69.— (1) Upon the application of an inspector or an officer or member of staff of the Authority, a judge of the District Court may, if satisfied that there are reasonable grounds for believing that there has been a failure to comply with a requirement under *section 68* in respect of any books, documents or other records and such books, documents or other records are on any premises (including a dwelling), issue a warrant authorising a named inspector or a named officer or member of staff of the Authority, accompanied by such officers or members of staff of the Authority or members of the Garda Síochána as may be necessary, at any time or times (not later than the expiration of one month from the date of the issue of the warrant), to—

(*a*) enter the premises (if necessary by the use of reasonable force),

(*b*) search the premises and inspect and take possession of all books, documents or records as appear to be the books, documents or records that are the subject of a requirement under *section 68*, and

(*c*) take all necessary measures to ensure that such books, documents or other records are preserved and not interfered with.

(2) Subject to *subsection (3)*, any books, documents or other records of which possession is taken in accordance with a warrant under this section may be retained for a period of 3 months.

(3) If, within the period specified in *subsection (2)*, proceedings for an offence are brought against any person and books, documents or other records of which possession is taken in accordance with a warrant under this section are required for the purposes of those proceedings, those books, documents or records may be retained until final judgment is entered in those proceedings.

(4) Any person who obstructs or interferes with an inspector or an officer or member of the staff of the Authority or a member of the Garda Síochána in the course of exercising a power conferred on him or her by a warrant under this section or impedes the exercise by the inspector, officer, member of staff or member, as the case may be, of such power shall be guilty of an offence.

Annotations

Amendments:

F66 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 28(a)(i)-(iii), (b), (c), not commenced as of date of revision.

Modifications (not altering text):

C30 Prospective affecting provision: subss. (1), (2) amended, subs. (4) substituted by *Charities (Amendment) Act 2024* (21/2024), s. 28(a)-(c), not commenced as of date of revision.

69.— (1) Upon the application of F66**[**an inspector, an authorised officer**]** or an officer or member of staff of the Authority, a judge of the District Court may, if satisfied that there are reasonable grounds for believing that there has been a failure to comply with a requirement under F66**[***section 65(2)(a)* or *68***]** in respect of any books, documents or other records and such books, documents or other records are on any premises (including a dwelling), issue a warrant

authorising F66**[**a named inspector, a named authorised officer**]** or a named officer or member of staff of the Authority, accompanied by such officers or members of staff of the Authority or members of the Garda Síochána as may be necessary, at any time or times (not later than the expiration of one month from the date of the issue of the warrant), to—

(*a*) enter the premises (if necessary by the use of reasonable force),

(*b*) search the premises and inspect and take possession of all books, documents or records as appear to be the books, documents or records that are the subject of a requirement under F66**[***section 65(2)(a)* or *68***]**, and

(*c*) take all necessary measures to ensure that such books, documents or other records are preserved and not interfered with.

(2) Subject to *subsection (3)*, any books, documents or other records of which possession is taken in accordance with a warrant under this section may be retained for a period of F66**[**up to 2 years**]**.

(3) …

F66**[**(4) Any person who obstructs or interferes with an inspector, an authorised officer or an officer or member of the staff of the Authority or a member of the Garda Síochána in the course of exercising a power conferred on him or her by a warrant under this section or impedes the exercise by the person of such power shall be guilty of an offence.**]**

Provision for security of information.

70.— (1) Subject to *sections 66* and *71*, no book, document or other record obtained under *section 68* or *69* shall, without the prior consent of the charitable organisation to which it relates, be disclosed, except to a competent authority, unless the disclosure is required—

(*a*) for the purpose of detecting, investigating or prosecuting an offence,

(*b*) in the case of a charitable organisation that is a company, for the purposes of proceedings brought by the Director of Corporate Enforcement under the Companies Acts for the winding up of the company,

(*c*) for the purposes of an application under *section 69(1)*.

(2) A person who publishes or discloses any information, book or document in contravention of this section shall be guilty of an offence.

(3) In this section "competent authority" means—

(*a*) the Authority,

(*b*) the Minister,

(*c*) a person duly authorised by the Minister for the purposes of this section,

(*d*) an inspector,

(*e*) the Minister for Finance,

(*f*) the Revenue Commissioners,

(*g*) the Central Bank, or

(*h*) a court of competent jurisdiction.

Inspector's reports to be evidence.

71.— A document purporting to be a copy of a report of an inspector appointed under *section 64* shall, unless the contrary is shown, be evidence in any proceedings (other than proceedings for an offence)—

(*a*) of the matters specified therein without further proof, and

(*b*) of the opinion of the inspector in relation to any matter contained in the report.

Saving for privileged information.

72.— (1) Nothing in this Part shall operate to require a person to produce to an inspector books, documents or other records, or to provide any information, that he or she would be entitled to refuse to produce or provide on the grounds of legal professional privilege or authorise the taking of possession of any such books, documents or records.

(2) A statement or admission made by a person pursuant to a requirement under this Part shall not be admissible in evidence in proceedings brought against that person for an offence (other than an offence under this Part).

Annotations

Amendments:

F67 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 29, not commenced as of date of revision.

Modifications (not altering text):

C31 Prospective affecting provision: subs. (1) amended by *Charities (Amendment) Act 2024* (21/2024), s. 29, not commenced as of date of revision.

72.— (1) Nothing in this Part shall operate to require a person to produce to F67**[**an inspector or an authorised officer**]** books, documents or other records, or to provide any information, that he or she would be entitled to refuse to produce or provide on the grounds of legal professional privilege or authorise the taking of possession of any such books, documents or records.

...

Intermediate sanctions.

73.— (1) Where, in relation to a registered charitable organisation, there is a contravention of *section 47*, *48*, *50* or *52* or a direction under *section 51(2)* and the Authority considers that it would be reasonable and proportionate in the circumstances not to bring proceedings for an offence consisting of the contravention but instead to impose an intermediate sanction, it may if the charity trustees undertake to—

(*a*) rectify the contravention within such period as the Authority shall specify,

(*b*) accept the imposition of intermediate sanctions by the Authority, and

(*c*) adopt such course of action (if any) as may be agreed upon by them and the Authority for the purpose of ensuring that the contravention does not occur again,

impose one or more intermediate sanctions on the charity trustees or the charitable organisation, as it considers appropriate.

(2) Where the Authority proposes to perform functions under *subsection (1)*, it shall serve a notice on the registered charitable organisation or the charity trustees concerned of the proposal.

(3) Subject to *subsection (4)*, proceedings for an offence consisting of the contravention concerned shall not be brought if the charity trustees of the charitable organisation concerned give an undertaking in accordance with *subsection (1)*.

(4) Where the charity trustees of a registered charitable organisation refuse to give an undertaking in accordance with *subsection (1)*, or having given such an undertaking fail to—

(*a*) rectify the contravention concerned within the period specified by the Authority, or

(*b*) implement the measures specified in an agreed course of action,

proceedings for the offence consisting of the contravention concerned shall be brought.

(5) In this section "intermediate sanction" means—

(*a*) removal of the charitable organisation from the register for such period as the Authority shall determine, or

(*b*) publication of particulars of the contravention concerned on the internet website of the Authority.

Annotations

Amendments:

F68 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 30(a), (c), not commenced as of date of revision.

F69 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 30(b), not commenced as of date of revision.

Modifications (not altering text):

C32 Prospective affecting provision: subss. (1), (4) amended, subs. (2A) inserted by *Charities (Amendment) Act 2024* (21/2024), s. 30(a)-(c), not commenced as of date of revision.

73.— (1) Where, in relation to a registered charitable organisation, there is a contravention of F68**[***section 39*, *40*, *47*, *48*, *50*, *52* or *88C*, a direction under *section 51(2)*, *53(1)* or *66A(3)* or an approved plan under *section 66A(6)***]** and the Authority considers that it would be reasonable and proportionate in the circumstances not to bring proceedings for an offence consisting of the contravention but instead to impose an intermediate sanction, it may if the charity trustees undertake to—

...

F69**[**(2A) The Authority shall, as soon as practicable after service of a notice under *subsection (2)*, notify the Minister for Education or the Minister for Further and Higher Education, Research, Innovation and Science, as appropriate, where the proposal concerns a charitable organisation that is an education body.**]**

(3) …

(4) Where the charity trustees of a registered charitable organisation refuse to give an undertaking in accordance with *subsection (1)*, or having given such an undertaking fail to—

(*a*) rectify the contravention concerned within the period specified by the Authority, or

(*b*) implement the measures specified in an agreed course of action,

F68**[**proceedings for the offence consisting of the contravention concerned may be brought, or the Authority may take such other action in accordance with this Act as it considers appropriate.**]**

Protection of charitable organisations.

74.— (1) Where the High Court is satisfied, upon the application of the Authority, that—

(*a*) an offence under this Act has been or is being committed in relation to a charitable organisation,

(*b*) any provision of this Act has not been or is not being complied with in relation to a charitable organisation,

(*c*) an offence under the Act of 2001 has been or is being committed in relation to the property of a charitable organisation,

(*d*) any property of the charitable organisation is being misapplied or is being dealt with or managed in a manner that endangers the F70**[**property,**]**

(*e*) there has been any other misconduct or mismanagement on the part of any charity trustee or member of staff in relation to the affairs of the charitable F70**[**organisation, or**]**

F71**[**(*f*) there is no effective management or oversight of the activities of the charitable organisation by the charity trustees,**]**

the High Court may make such order as it considers appropriate in the circumstances.

(2) The High Court may make—

(*a*) an interim order,

(*b*) an interlocutory order, or

(*c*) a permanent order,

under this section.

F71**[**(2A) The High Court shall not make an order, referred to in *subsection (4)(g)*, in respect of a charitable organisation that is an education body.**]**

(3) An application for an interim order under this section may be made *ex parte*.

F71**[**(3A) The Authority shall notify the Minister for Education or the Minister for Further and Higher Education, Research, Innovation and Science, as appropriate, where the Authority proposes to make an application under *subsection (1)* in relation to a charitable organisation that is an education body.

(3B) A person appointed to act as a charity trustee of a charitable organisation pursuant to an order of the High Court under this section shall not be liable in damages for anything done, anything purported to be done or anything omitted to be done—

(*a*) by the charitable organisation or by any person in relation to the charitable organisation prior to the date of his or her appointment, or

(*b*) by that person in performing the functions of a charity trustee of that charitable organisation, unless the act or omission is shown to have been done in bad faith or due to any negligence or misconduct on his or her part.**]**

(4) In this section—

"order" includes—

(*a*) an order suspending or removing any charity trustee or member of the staff of a charitable organisation,

(*b*) an order prohibiting the removal, sale or application of any property of the charitable organisation,

(*c*) an order vesting any of the property of a charitable organisation in the Authority or such other person as the court considers appropriate,

(*d*) an order appointing such person or persons as it considers appropriate to act as charity trustee or charity trustees of the charitable organisation in addition to, or instead of, any existing charity trustees,

(*e*) an order directing any person who is a debtor of the charitable organisation not to pay his or her debt to the organisation during such period as may be specified in the order, or to pay it to such person as may be so specified in satisfaction of the debt to the F70**[**charitable organisation,**]**

(*f*) an order restricting or prohibiting the entering into of such agreements, or agreements of such a class, as may be specified in the order, by the F70**[**charitable organisation, and**]**

F71**[**(*g*) an order directing that the charitable organisation be wound up or dissolved in accordance with its constitution, or in such other manner as may be specified in the order.**]**

Annotations

Amendments:

F70 Substituted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 31(a)(i), (ii),(d)(i), (ii), S.I. No. 10 of 2025.

F71 Inserted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 31(a)(iii), (b), (c), (d)(iii), S.I. No. 10 of 2025.

PART 5

CHARITY APPEALS TRIBUNAL

Charity Appeals Tribunal.

75.— (1) There shall stand established a tribunal to be known as the Charity Appeals Tribunal and in this Act referred to as the "Tribunal" to determine the appeals provided for in this Act.

(2) The Tribunal shall consist of 5 members, of whom—

(*a*) 2 shall be persons, each of whom—

(i) hold or formerly held judicial office in the Superior Courts, or

(ii) are barristers or solicitors of not less than 10 years' standing,

and

(*b*) 2 shall be persons who, in the opinion of the Minister, have experience in areas of expertise relating to charities.

(3) (*a*) The members of the Tribunal shall be appointed by the Minister.

(*b*) The chairperson of the Tribunal shall be appointed by the Minister from among the members of the Tribunal.

(4) A member of the Tribunal shall hold office for such period, not exceeding 5 years from the date of his or her appointment, as the Minister shall determine.

(5) A member of the Tribunal whose term of membership of the Tribunal expires shall be eligible for reappointment as a member of the Tribunal.

(6) The members of the Tribunal (including the chairperson) may be paid such remuneration as the Minister, with the consent of the Minister for Finance, may determine.

(7) A member of the Tribunal may resign from office by giving notice in writing to the Minister of his or her resignation and the resignation shall take effect on the day on which the Minister receives the notice.

(8) The Minister may at any time remove from office a member of the Tribunal if, in the Minister's opinion, the member has become incapable through ill-health of performing his or her functions, or has committed stated misbehaviour, or his or her removal appears to the Minister to be necessary for the effective performance by the Tribunal of its functions.

(9) A member of the Tribunal shall cease to be qualified for office and shall cease to hold office if he or she—

(*a*) is adjudicated bankrupt,

(*b*) makes a composition or arrangement with creditors,

(*c*) is sentenced by a court of competent jurisdiction to a term of imprisonment,

(*d*) is convicted of any indictable offence in relation to a company,

(*e*) is convicted of any indictable offence in relation to a charitable organisation or charitable trust,

(*f*) is convicted of an offence involving fraud or dishonesty, whether in connection with a company or not, or

(*g*) is the subject of an order under section 160 of the Companies Act 1990.

(10) If a member of the Tribunal dies, resigns, ceases to be qualified for office and ceases to hold office or is removed from office, the Minister may appoint a person to be a member of the Tribunal to fill the casual vacancy so occasioned in the same manner as the member of the Tribunal who occasioned the casual vacancy was appointed.

(11) A person appointed to be a member of the Tribunal pursuant to *subsection (10)* shall hold office for that period of the term of office of the member who occasioned the casual vacancy concerned that remains unexpired at the date of his or her appointment and shall, be eligible for reappointment as a member of the Tribunal on the expiry of the said period.

(12) The Tribunal shall be independent in the performance of its functions.

(13) *Paragraph 8* of *Schedule 1* shall apply in respect of a member of the Tribunal, subject to the modification that references in that paragraph to the Authority shall be construed as including references to the Tribunal.

Annotations

Amendments:

F72 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 32(a), (b), not commenced as of date of revision.

Modifications (not altering text):

C33 Prospective affecting provision: subs. (2) amended, paras. (9)(a), (b) substituted by *Charities (Amendment) Act 2024* (21/2024), s. 32, not commenced as of date of revision.

75.— (1) There shall stand established a tribunal to be known as the Charity Appeals Tribunal and in this Act referred to as the "Tribunal" to determine the appeals provided for in this Act.

(2) The Tribunal shall consist of F72**[**not less than 5 and not more than 7 members**]**, of whom—

(*a*) 2 shall be persons, each of whom—

(i) hold or formerly held judicial office in the Superior Courts, or

(ii) are barristers or solicitors of not less than 10 years' standing,

and

(*b*) 2 shall be persons who, in the opinion of the Minister, have experience in areas of expertise relating to charities.

…

(9) A member of the Tribunal shall cease to be qualified for office and shall cease to hold office if he or she—

F72**[**(*a*) is adjudicated bankrupt and such bankruptcy has not been annulled or discharged,**]**

F72**[**(*b*) is an individual who is party to an insolvency arrangement that has not ceased to have effect,**]**

…

Secretariat and premises of Tribunal.

76.— (1) The Minister shall, with the consent of the Minister for Finance provide the Tribunal with such and so many staff as he or she considers appropriate to perform the functions of a secretariat to the Tribunal including staff who while assigned to perform those functions are also assigned to perform similar functions on behalf of one or more other bodies (other than the Authority) established by or under an Act of the Oireachtas.

(2) The Minister shall, with the consent of the Minister for Finance provide the Tribunal with premises in which to perform its functions and, if the Minister and the Minister for Finance consider appropriate, such premises may be premises that are occupied by one or more other bodies (other than the Authority) established by or under an Act of the Oireachtas.

Determination of appeals by Tribunal.

77.— F73**[**(1) An appeal to the Tribunal shall be brought not later than 21 days, or such longer period as the Tribunal may for good and sufficient reason determine, after service on the person of a notice in writing of the decision or direction of the Authority that is being appealed.**]**

(2) The Tribunal shall hold one or more hearings for the purpose of determining an appeal.

(3) The Tribunal shall not later than—

(*a*) 21 days, or

(*b*) such lesser period as the Tribunal specifies with the consent of the parties to the appeal,

before the hearing of an appeal serve a notice in writing on the parties.

(4) The following information shall be included in a notice under *subsection (3)*:

(*a*) the date, time, venue and purpose of the hearing;

(*b*) an outline of the substance of the matters to be dealt with at the hearing;

(*c*) an outline of the procedures to be adopted at the hearing;

(*d*) a reference to the provisions of this Act and any rules made under it that are relevant to the holding of the hearing;

(*e*) a statement that the Tribunal will, unless substantial grounds arise for its deciding to do otherwise, proceed with the hearing at the date and time concerned notwithstanding that a party does not attend the hearing;

(*f*) a statement that the Tribunal will determine the appeal notwithstanding that a party does not take part in the proceedings before the Tribunal; and

(*g*) any other information that the Tribunal considers appropriate.

(5) Each of the parties to an appeal shall be entitled to, and be given, the opportunity to be heard at the hearing and to present evidence to the Tribunal.

(6) The Tribunal may adjourn the hearing by it of a matter until a date specified by it.

(7) A decision of a majority of the members of the Tribunal shall suffice for any purpose.

(8) The Tribunal shall, on completion of the hearing of an appeal, make a determination in relation to the appeal and notify the appellant and the Authority of that determination.

Annotations

Amendments:

F73 Substituted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 33, S.I. No. 10 of 2025.

Proceedings to be in public.

78.— (1) Subject to *subsection (2)*, proceedings before the Tribunal shall be conducted in public.

(2) The Tribunal may, where it considers that in the particular circumstances of a case it is appropriate to so do, make an order directing that the identities of all or one or more of the parties to an appeal shall not be disclosed.

Power of Tribunal to make procedural rules.

79.— (1) The procedure to be followed in relation to an appeal to the Tribunal shall be such as shall be determined by the Tribunal by rules made by it with the consent of the Minister.

(2) Without prejudice to the generality of *subsection (1)*, rules under this section may—

(*a*) specify the forms to be used for bringing an appeal to the Tribunal,

(*b*) require specified notifications to be given in respect of the bringing of an appeal to the Tribunal,

(*c*) specify that an administration fee of a specified amount shall be paid to the Tribunal in respect of the Tribunal's initially dealing with an appeal or the following of any other procedure under this section in relation to it,

(*d*) specify the period within which the Tribunal shall—

(i) from the date of an appeal being brought, arrange a hearing in relation to the appeal, and

(ii) from the date of completion by it of a hearing or hearings in relation to an appeal make its determination in relation to the matter.

(3) In the absence of a specification, by rules under this section, of a period referred to in *subsection (2)(d)*—

(*a*) a hearing in relation to an appeal shall be arranged as soon as practicable after the bringing of the appeal, and

(*b*) the determination of a matter to which an appeal relates shall be completed as soon as practicable after the completion of the hearing or hearings in relation to the matter.

Annotations

Editorial Notes:

E22 Power pursuant to section exercised (4.07.2018) by *Charity Appeals Tribunal Rules 2018* (S.I. No. 209 of 2018), in effect as per rule 2.

Appeal from the Tribunal.

80.— (1) A party to proceedings before the Tribunal may appeal a decision of the Tribunal to the High Court on a point of law.

(2) An appeal under this section shall not be brought without the permission of—

(*a*) the Tribunal, or

(*b*) if the Tribunal refuses permission, the High Court.

PART 6

Dissolution of Commissioners of Charitable Donations and Bequests for Ireland

Dissolution of Commissioners of Charitable Donations and Bequests for Ireland.

81.— (1) The Commissioners of Charitable Donations and Bequests for Ireland (in this Act referred to as the "dissolved body") is dissolved.

(2) *Section 22* shall apply to the person who immediately before the establishment day performed the functions of accounting officer of the dissolved body subject to the modifications that—

(*a*) references in that section to the chief executive shall be construed as references to the said accounting officer, and

(*b*) references to the Authority shall be construed as references to the dissolved body.

(3) This section shall come into operation on the establishment day.

Transfer of functions to Authority.

82.— (1) All functions that, immediately before the establishment day, were vested in the dissolved body are transferred to the Authority and references in any enactment or instrument under an enactment, to the Commissioners of Charitable Donations and Bequests for Ireland shall be construed as references to the Authority.

(2) This section shall come into operation on the establishment day.

Transfer of land and other property.

83.— (1) On the establishment day, all lands that, immediately before that day, were vested in the dissolved body and all rights, powers and privileges relating to or connected with such lands shall, without any conveyance or assignment, stand vested in the Authority for all the estate or interest therein that, immediately before the establishment day, were vested in the dissolved body, but subject to all trusts and equities affecting the lands continuing to subsist and being capable of being performed.

(2) On the establishment day all property (other than land), including choses-in-action, that immediately before that day, was vested in the dissolved body shall stand vested in the Authority without any assignment.

(3) Every chose-in-action vested in the Authority by virtue of *subsection (2)* may, on and from the establishment day, be sued on, recovered or enforced by the Authority in its own name, and it shall not be necessary for the Authority, or the dissolved body, to give notice to any person bound by the chose-in-action of the vesting effected by that subsection.

Transfer of rights and liabilities, and continuation of leases, licences and permissions granted by dissolved body.

84.— (1) All rights and liabilities of the dissolved body arising by virtue of any contract or commitment (expressed or implied) entered into by it before the establishment day shall on that day stand transferred to the Authority.

(2) Every right and liability transferred by *subsection (1)* to the Authority may, on and after the establishment day, be sued on, recovered or enforced by or against the Authority in its own name, and it shall not be necessary for the Authority, or the dissolved body, to give notice to the person whose right or liability is transferred by that subsection of such transfer.

(3) Every lease, licence, wayleave or permission granted by the dissolved body in relation to land or other property vested in the Authority by or under this Act, and in force immediately before the establishment day, shall continue in force as if granted by the Authority.

Liability for loss occurring before establishment day.

85.— (1) A claim in respect of any loss or injury alleged to have been suffered by any person arising out of the performance before the establishment day of the functions assigned to the Authority by or under this Act shall after that day, lie against the Authority and not against the dissolved body.

(2) Any legal proceedings pending immediately before the establishment day to which the dissolved body is a party, that relate to a function of the Authority, shall be continued, with the substitution in the proceedings of the Authority, in so far as they so relate, for the dissolved body.

(3) Where, before the establishment day, agreement has been reached between the parties concerned in settlement of a claim to which *subsection (1)* relates, the terms of which have not been implemented, or judgment in such a claim has been given in favour of a person but has not been enforced, the terms of the agreement or judgment, as the case may be, shall, in so far as they are enforceable against the dissolved body, be enforceable against the Authority and not the dissolved body.

(4) Any claim made or proper to be made by the dissolved body in respect of any loss or injury arising from the act or default of any person before the establishment day shall, where the claim relates to functions assigned to the Authority by this Act, be regarded as having been made by or proper to be made by the Authority and may be pursued and sued for by the Authority as if the loss or injury had been suffered by the Authority.

Provisions consequent upon transfer of functions, assets and liabilities to Authority.

86.— (1) Anything commenced and not completed before the establishment day by or under the authority of the dissolved body may, in so far as it relates to a function transferred to the Authority under *section 82*, be carried on or completed on or after the establishment day by the Authority.

(2) Every instrument made under an enactment and every document (including any certificate) granted or made, in the performance of a function transferred by *section 82*, shall, if and in so far as it was operative immediately before the establishment day, have effect on and after that day as if it had been granted or made by the Authority.

(3) References to the Commissioners of Charitable Donations and Bequests for Ireland in the memorandum or articles of associations of any company and relating to a function transferred by *section 82* shall, on and after the establishment day, be construed as references to the Authority.

(4) Any money, stocks, shares or securities transferred by *section 83* that immediately before the establishment day were standing in the name of the dissolved body shall, on the request of the Authority be transferred into its name.

(5) A certificate signed by the Minister that any property, right or liability has or, as the case may be, has not vested in the Authority under *section 83* or *84* shall be sufficient evidence, unless the contrary is shown, of the fact so certified for all purposes.

Final accounts and final annual report of dissolved body.

87.— (1) The Authority shall, in respect of the period specified under *subsection (3)* of this section, prepare final accounts of the dissolved body.

(2) The Authority shall submit the final accounts to the Comptroller and Auditor General for audit not later than 3 months after the establishment day.

(3) For the purposes of *subsection (1)*, the Minister may specify a period that is longer or shorter than a financial year of the dissolved body.

(4) The Authority shall prepare the final annual report for the dissolved body and submit the report to the Minister not later than 6 months after the establishment day.

(5) *Section 31* shall apply with the necessary modifications in relation to an annual report prepared under this section.

Saver in respect of certain schemes.

88.— (1) A scheme prepared under any enactment by the dissolved body that was in force immediately before the establishment day shall continue in force on and after that day.

(2) A scheme under any enactment that was altered by the dissolved body and that was in force immediately before the establishment day, shall continue in force on and after that day as so altered.

(3) For the avoidance of doubt, the Authority may amend or revoke a scheme to which this section applies under and in accordance with the enactment under which the scheme was prepared.

F74[PART 6A

ARRANGEMENTS AND APPOINTMENTS

Definitions – *Part 6A*.

88A.— …**]**

Annotations

Amendments:

F74 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 34, not commenced as of date of revision.

Modifications (not altering text):

C34 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 34, not commenced as of date of revision.

F74**[88A**.— In this Part—

"agreement" has the meaning assigned to it by *section 88C(1)*;

"appointment" has the meaning assigned to it by *section 88C(3)*;

"public body" means—

(*a*) a Department of State,

(*b*) a local authority within the meaning of the Local Government Act 2001,

(*c*) the Health Service Executive,

(*d*) any other person, body or organisation established—

(i) by or under an enactment (other than the Act of 2014),

(ii) by any scheme administered by a Minister of the Government, or

(iii) under the Act of 2014 or a former enactment relating to companies within the meaning of section 5 of that Act, in pursuance of powers conferred by or under another enactment and financed wholly or partly by means of money provided, or loans made or guaranteed, by a Minister of the Government or the issue of shares held by or on behalf of a Minister of the Government,

or

(*e*) any other person, body, organisation or group that the Minister may prescribe to be a public body for the purposes of this Part;

"relevant person" means, in relation to a charitable organisation—

(*a*) a member of the charitable organisation,

(*b*) a charity trustee of the charitable organisation, or

(*c*) a person with whom a charity trustee of the charitable organisation has a personal connection;

"remuneration" means consideration, whether in cash or in kind, paid out of the property of the charitable organisation, and includes a contribution to a pension plan;

"service" includes the provision of a good, but does not include a function ordinarily carried out by a charity trustee of a charitable organisation.**]**

F75**[**Remuneration.

88B.— …**]**

Annotations

Amendments:

F75 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 34, not commenced as of date of revision.

Modifications (not altering text):

C35 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 34, not commenced as of date of revision.

F75**[88B**.— (1) A charitable organisation may only provide remuneration—

(*a*) to, or on behalf of, a relevant person—

(i) under an agreement in accordance with *section 88C*,

(ii) in accordance with a court order, or

(iii) in his or her capacity as an employee of the charitable organisation,

(*b*) to a charity trustee of the charitable organisation in respect of reasonable expenses incurred by him or her in the administration or management of the charitable organisation, or

(*c*) to a charity trustee of a charitable organisation that is an education body or a public body in accordance with an enactment other than this Act.

(2) Nothing in *subsection (1)* shall prevent a charitable organisation that is an education body from providing funding to a relevant person who is a student of that education body in connection with his or her education.**]**

F76**[**Agreements and appointments.

88C.— …**]**

Annotations

Amendments:

F76 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 34, not commenced as of date of revision.

Modifications (not altering text):

C36 Prospective affecting provision: section inserted by *Charities (Amendment) Act 2024* (21/2024), s. 34, not commenced as of date of revision.

F76**[88C**.— (1) A charitable organisation may enter into an agreement with a relevant person for the provision by the relevant person of a service to, or on behalf of, the charitable organisation for remuneration (in this Part referred to as an "agreement").

(2) Remuneration provided to, or on behalf of, a relevant person under an agreement shall not exceed what is reasonable and proportionate having regard to the service provided by the relevant person.

(3) A charitable organisation may appoint a current employee of the charitable organisation as a charity trustee (in this Part referred to as an "appointment"), which appointment shall be in accordance with any regulations made under *subsection (7)(a)*.

(4) A charitable organisation shall not enter into an agreement or make an appointment—

(*a*) in contravention of the express provisions of its constitution, and

(*b*) unless the charity trustees of the charitable organisation (not counting a charity trustee who is a party to the agreement or appointment or a charity trustee who has a personal connection with a party to the agreement or appointment) are satisfied that the agreement or appointment would be in the best interests of the charitable organisation.

(5) Where a charitable organisation has entered into an agreement or made an appointment in a financial year, the annual return (within the meaning of *section 52*) shall include a declaration

that the charity trustees of the charitable organisation referred to in *subsection (4)(b)* are satisfied that the agreement or appointment is in the best interests of the charitable organisation.

(6) Each charitable organisation shall keep a register of agreements and appointments.

(7) The Minister may prescribe—

(*a*) the circumstances in which a charitable organisation (other than a charitable organisation referred to in *subsection (12)*) may make an appointment having regard to the requirements of different charitable organisations,

(*b*) the particulars to be included in a declaration under *subsection (5)*, and

(*c*) the particulars to be included in a register under *subsection (6)*.

(8) Where in relation to an agreement or appointment there has been a contravention of this Part, the agreement or appointment, as the case may be, shall be null and void.

(9) *Subsection (8)* shall not operate to prevent a charitable organisation or a relevant person that has acted in good faith from recovering damages in respect of any loss incurred by it, him or her by virtue of an agreement or appointment to which that subsection applies.

(10) A person who, in purported compliance with this section or regulations made under this section, knowingly or recklessly provides information or a particular to the Authority that is false or misleading in a material respect, or who believes any such information or particular when provided by him or her, in purported compliance with this section, not to be true, shall be guilty of an offence.

(11) The charity trustees of a charitable organisation in respect of which there is a contravention of this Part or regulations made under this section shall each be guilty of an offence.

(12) *Subsections (5)*, *(6)* and *(10)* do not apply to an education body or a public body.**]**

PART 7

MISCELLANEOUS

Permission to enter into certain agreements with charity trustees or connected persons.

89.— (1) A charitable organisation may enter into an agreement (in this section referred to as an "agreement") with a relevant person for the provision by the relevant person of a service to, or on behalf of, the charitable organisation in consideration of the payment to the relevant person out of the property of the charitable organisation of such sum or sums as may be specified in the agreement or as may be determined in accordance with the agreement.

(2) An agreement shall be in writing.

(3) Any sum or sums payable to a relevant person under an agreement shall not exceed what is reasonable and proportionate having regard to the service provided by the relevant person pursuant to the agreement.

(4) Subject to *subsection (5)*, a charitable organisation shall not enter into an agreement unless the charity trustees of the charitable organisation, other than any charity trustee who—

(*a*) will provide a service under the agreement,

(*b*) provides a service under an agreement other than the agreement referred to in *paragraph (a)*,

(*c*) is in receipt of remuneration out of the property of the charitable organisation other than in accordance with an agreement, or

(*d*) has a personal connection with a person who—

(i) will provide a service under the agreement,

(ii) provides a service under an agreement other than an agreement referred to in *paragraph (a)* or *subparagraph (i)*, or

(iii) is in receipt of remuneration out of the property of the charitable organisation other than in accordance with an agreement,

are satisfied that the agreement would be in the best interests of the charitable organisation.

(5) Where, in relation to a charitable organisation, there is only one charity trustee, the charitable organisation shall not enter into an agreement unless—

(*a*) the charity trustee is satisfied that the agreement would be in the best interests of the charitable organisation, and

(*b*) the Authority gives its approval to the charitable organisation entering into the agreement.

(6) A charitable organisation shall not enter into an agreement in contravention of the provisions of the constitution of the charitable organisation.

(7) The Authority may give directions or issue guidelines in relation to the making of agreements to which this section applies.

(8) A person to whom a direction under this section applies shall comply with that direction.

(9) A charitable organisation shall, before entering into an agreement, have regard to any guidelines issued by the Authority under this section.

(10) This section shall not apply in relation to—

(*a*) any remuneration paid to a person in his or her capacity as a charity trustee or under a contract of employment, or

(*b*) any remuneration to which a person is entitled in accordance with law or a provision of the constitution of a charitable organisation.

(11) Where, in relation to an agreement, there has been a contravention of this section, the agreement shall be null and void.

(12) *Subsection (11)* shall not operate to prevent a charitable organisation from recovering damages in respect of any loss incurred by it by virtue of an agreement to which that subsection applies.

(13) In this section—

"relevant person" means, in relation to a charitable organisation—

(*a*) a charity trustee of the charitable organisation, or

(*b*) a person with whom a charity trustee of the charitable organisation has a personal connection;

"remuneration" includes any benefit in kind;

"services" includes goods;

"sum" includes benefit in kind.

Annotations

Amendments:

F77 Repealed by *Charities (Amendment) Act 2024* (21/2024), s. 35, not commenced as of date of revision.

Modifications (not altering text):

C37 Prospective affecting provision: section repealed by *Charities (Amendment) Act 2024* (21/2024), s. 35, not commenced as of date of revision.

89.—F77**[**...**]**

Power of court to grant relief from liability for breach of trust.

90.— If, in any proceedings brought against a charity trustee for breach of trust, it appears to the court hearing the case that the charity trustee is or may be liable in respect of the breach of trust but that he or she acted honestly and reasonably and that having regard to all of the circumstances of the case he or she ought fairly to be excused for the breach of trust, the court may relieve him or her in whole or in part from his or her liability on such terms as the court deems appropriate.

F78**[**Exclusion of liability for certain charity trustees.

90A.— (1) No person to whom this section applies, acting in good faith, shall be personally liable in any civil proceedings in respect of anything done by that person in pursuance of this Act or any regulations made under it.

(2) This section applies to a member of a board (referred to in section 14(7) or 37(4) of the Act of 1998) who is a charity trustee of a charitable organisation that is an education body, referred to in *paragraph (b)* or *(c)* of the definition of education body.**]**

Annotations

Amendments:

F78 Inserted (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 36, S.I. No. 10 of 2025.

Editorial Notes:

E23 The section heading is taken from the amending section in the absence of one included in the amendment.

Indemnity insurance in respect of charity trustee.

91.— A charitable organisation may enter into an agreement with a charity trustee of the charitable organisation for the payment by the charitable organisation to the insurer under a contract of insurance of such sums as the charity trustee undertakes, in accordance with that contract, to pay to the insurer in consideration of the insurer agreeing to indemnify the charity trustee in respect of any liability of the charity trustee to pay any damages or other sum to a person in respect of any act done or omitted to be done by the charity trustee in good faith and in the performance of his or her functions as charity trustee.

Dissolution of charitable organisation.

92.— Where a charitable organisation is dissolved, the property, or proceeds of the sale of the property, of the charitable organisation shall not be paid to any of the members of the charitable organisation without the consent of the Authority, notwithstanding any provision to the contrary contained in the constitution of the charitable organisation.

Provision for non-cash collections and related matters under Act of 1962.

93.— The Act of 1962 is amended—

(*a*) in section 1, by—

(i) the substitution of the following definition for the definition of "collection":

"'collection' means the collection or attempted collection of money from the public in any public place or places or by house to house visits or both in such place or places and by such visits for the benefit (actual, alleged or implied) of a particular object, whether charitable or not, and whether—

(*a*) any consideration is or is not given, or

(*b*) any badge, emblem or other token is or is not exchanged or offered in exchange,

for money so collected, but does not include exempt activity, begging or receiving alms;",

(ii) the insertion of the following definitions:

"'charitable organisation' means a charitable organisation—

(*a*) registered in the register established and maintained under *section 39* of the *Charities Act 2009*, or

(*b*) deemed to be registered in the register in accordance with *section 40* of that Act;

'exempt activity' means—

(*a*) street-trading within the meaning of the Street Trading Act 1926, or

(*b*) collecting money for a lottery (including a sweepstake) declared by the Gaming and Lotteries Act 1956 not to be unlawful;

'money' includes—

(*a*) money paid by means of an electronic transfer, and

(*b*) a cheque, banker's draft, bill of exchange, promissory note or other negotiable instrument;

'non-cash collection' means the solicitation of members of the public, in any public place or places or by house to house visits or both in such place or places and by such visits, for the purpose of obtaining pledges from such members to make payments, by credit card, direct debit mandate, standing order or other similar device, for the benefit (actual, alleged or implied) of a particular object, whether charitable or not, and whether—

(*a*) any consideration is or is not given, or

(*b*) any badge, emblem or other token is or is not exchanged or offered in exchange,

for any such pledge, but does not include a collection, exempt activity, begging or receiving alms.",

(*b*) the insertion of the following section after section 1:

"Construction of references.

1A.— References in this Act (other than sections 5, 6 and 6A (inserted by *section 93(d)* of the *Charities Act 2009*)) to—

(*a*) collection shall be construed as including references to non-cash collection,

(*b*) collection permit shall be construed as including references to non-cash collection permit, and

(*c*) collector shall be construed as including references to a person who solicits pledges for the purposes of a non-cash collection.",

(*c*) the insertion of the following section after section 5:

"Application for non-cash collection permits.

5A.— (1) Upon the application of a person who proposes to carry on the activity of holding non-cash collections in a particular locality during any period of 12 months, the Chief Superintendent for that locality may grant a non-cash collection permit to that person authorising him to hold non-cash collections in that locality during the period of 12 months specified in the permit by that Chief Superintendent.

(2) An application under this section shall be in writing and in the prescribed form, and shall contain such particulars as may be required under the prescribed form.

(3) Subject to subsection (4) of this section, an application under this section shall be made—

(*a*) not more than 12 months, and

(*b*) not less than 14 days,

before the commencement of the period to which the application relates.

(4) Where an application under this section is made less than 14 days before the commencement of the period referred to in subsection (3), a non-cash collection permit may be granted under section 6A (inserted by *section 93(d)* of the *Charities Act 2009*) in respect of that period if the Commissioner of the Garda Síochána, is of the opinion that the circumstances of the case so warrant.",

(*d*) the insertion of the following section after section 6:

"Grant of non-cash collection permits.

6A.— (1) Subject to the provisions of this Act, a Chief Superintendent shall grant a non-cash collection permit to every person who has duly applied to him under this Act for the grant of such a permit.

(2) A non-cash collection permit shall be in the prescribed form and shall be expressed and operate to authorise the person (who shall be named therein) to whom it is granted to carry on for the benefit of a specified object the activity of holding non-cash collections in a specified locality or in public places of a specified kind situated in the division of the Chief Superintendent granting the permit during the period specified in the permit, but subject to the provisions of this Act and to the conditions (if any) attached to and set out in the permit.

(3) It shall be a condition of a non-cash collection permit that, where the person to whom the permit is granted proposes to hold a non-cash collection pursuant to the permit, he shall notify the Chief Superintendent for the locality to which the permit applies in writing of his proposal (including the place or places and date of the proposed non-cash collection) not earlier than 6 months and not later than 14 days before the date on which he proposes to hold the non-cash collection concerned.

(4) Where, before the receipt of a notification under subsection (3), a collection permit has been granted to a person authorising him to hold a collection in the same locality or place and on the same date as the locality or place and date to which that notification relates, the Chief Superintendent concerned may, if he considers it necessary or desirable in order to ensure the maintenance of public order or the prevention of annoyance to the public, direct that the proposed non-cash collection shall not take place at that locality or place on that date.

(5) A non-cash collection permit shall be signed by the Chief Superintendent by whom it is granted.

(6) A Chief Superintendent who receives a notification under subsection (3) not later than 3 months before the day or first of the days on which the non-cash collection to which the notification relates is proposed to be held shall, not later than 7 days after he or she receives the notification, give notice of such receipt to the holder of any collection or non-cash collection—

(*a*) that was held in the immediately preceding year on the day corresponding to a day to which the notification applies,

(*b*) that was in respect of an object other than the object to which the notification relates,

(*c*) the holder of which has not been notified under this subsection of the receipt of any other notification relating to a day to which the first-mentioned notification relates,

(*d*) in respect of which an application for a collection permit relating to a collection to be held on a day to which the first-mentioned notification relates has not been received by the Chief Superintendent, and

(*e*) in respect of which a notification relating to a non-cash collection to be held on a day to which the first-mentioned notification relates has not been received by the Chief Superintendent.

(7) A Chief Superintendent to whom an application for a non-cash collection permit is made shall, not later than 14 days after receiving the application, either grant the application and send the non-cash collection permit to the applicant or refuse the application and inform the applicant in writing of the refusal and of the reasons for the refusal.",

and

(*e*) the substitution, in section 9, of the following paragraph for paragraph (*f*):

"(*f*) the collectors would derive personal profit, other than the payment of a reasonable commission, or reasonable remuneration or expenses, for their services, from the proceeds of the collection.".

Annotations

Amendments:

F79 Substituted by *Gambling Regulation Act 2024* (35/2024), s. 271(1), not commenced as per subs. (2) as of date of revision.

Modifications (not altering text):

C38 Prospective affecting provision: definition of "exempt activity", para. (b) substituted by *Charities (Amendment) Act 2024* (21/2024), s. 271(1), not commenced as per subs. (2) as of date of revision.

'exempt activity' means—

(*a*) street-trading within the meaning of the Street Trading Act 1926, or

F79**[**(*b*) collecting money in the course of providing a relevant gambling activity for a charitable or philanthropic purpose (within the meaning of the Gambling Regulation Act 2024) where the gambling licence for a charitable or philanthropic purpose specifies that the gambling activity concerned may be provided in the manner specified in section 120 (3)(b)(ii) of that Act or collecting money in the course of providing a lottery for a charitable or philanthropic purpose in accordance with section 92 of that Act;**]**

Duties of collectors.

94.— (1) Section 18 of the Act of 1962 is amended by—

(*a*) the substitution of the following subsection for subsection (1):

"(1) The following provisions shall apply to all collections (other than non-cash collections):

(*a*) a collection box into which money is placed shall bear the number assigned in respect of the collection and specified in the collection permit concerned and shall, unless the Authority otherwise directs as respects the collection concerned, be sealed in such manner as will prevent access to money placed in the box while the seal remains in place;

(*b*) all moneys collected shall be placed in the collection box in the presence of the donor;

(*c*) each collector shall deliver the collection box unopened and with its seal intact to—

(i) the holder of the collection permit granted in respect of the collection concerned, or

(ii) a person authorised for that purpose by the holder of the collection permit;

(*d*) a collection box shall—

(i) in the case of a cash collection on behalf of a charitable organisation, bear the name and registered number of the charitable organisation on behalf of which the collection is being made, and

(ii) in the case of a cash collection on behalf of a body other than a charitable organisation, bear the name of the body on behalf of which the collection is being made,

in a prominent and clearly legible manner.",

and

(*b*) the insertion of the following subsection:

"(1A) The following provisions shall apply to all non-cash collections:

(*a*) the collector shall wear a garment that is visible at all times to members of the public and that—

(i) in the case of a non-cash collection on behalf of a charitable organisation, bears the name and registered number of the charitable organisation in a prominent and clearly legible manner, and

(ii) in the case of a non-cash collection on behalf of a body other than a charitable organisation, bears—

(I) the name of the body, and

(II) the object for the benefit of which the non-cash collection is being made,

in a prominent and clearly legible manner;

(*b*) any form completed by a member of the public for the purposes of making a contribution to a non-cash collection shall be received from the member by the holder of the non-cash collection permit or a person authorised by him in writing for that purpose but by no other person; and

(*c*) all forms used for the purposes of the non-cash collection intended for completion by members of the public shall—

(i) in the case of a non-cash collection on behalf of a charitable organisation, bear—

(I) the name of the charitable organisation and its registered number,

(II) the number assigned in respect of the non-cash collection and specified in the non-cash collection permit concerned, and

(III) the name of the bank and bank account name and number to which contributions are to be made,

in a prominent and clearly legible manner, and

(ii) in the case of a non-cash collection on behalf of a body other than a charitable organisation, bear—

(I) the name of the body,

(II) the number assigned in respect of the non-cash collection and specified in the non-cash collection permit concerned, and

(III) the name of the bank and bank account name and number to which contributions are to be made,

in a prominent and clearly legible manner.".

(2) Section 20 of the Act of 1962 is amended, in subsection (1), by the insertion of the following paragraph:

"(*aa*) the member has reasonable grounds for believing that in relation to the collection, there is or has been a contravention of subsection (1) (inserted by *section 94(1)(a)* of the *Charities Act 2009*) of section 18,".

Seizure of non-cash collection documentation, etc.

95.— The Act of 1962 is amended by the insertion of the following section:

"20A.— (1) A member of the Garda Síochána may take (if necessary by force) from a person making a non-cash collection all documents and other articles (including all badges, emblems and other tokens) in his possession for the purposes of, or in connection with the non-cash collection if—

(*a*) a non-cash collection permit has not been granted in respect of the holding of the non-cash collection,

(*b*) upon a demand being duly made of the person in the course of the non-cash collection by the member to produce his collector's authorisation, the person refuses or fails to so do or refuses or fails, on the production of the authorisation, to allow the member to read it, or

(*c*) upon a demand being duly made of the person in the course of the non-cash collection by the member to give his name and address, the person refuses or fails to so do or gives a name or address that the member knows or reasonably believes to be false or misleading.

(2) Articles and money taken from a collector under this section shall be forfeited to the Minister and may be disposed of by the Minister as he considers appropriate.".

Offences under Act of 1962.

96.— The Act of 1962 is amended by—

(*a*) the insertion of the following section:

"24A.— (1) A person who knowingly or recklessly makes an application for a collection permit or a non-cash collection permit that contains a statement that is false or misleading in a material respect shall be guilty of an offence.

(2) A person who, for the purpose of being granted a collection permit or a non-cash collection permit, makes a statement that is false or misleading in a material respect shall be guilty of an offence.

(3) A person who gives a notification under subsection (3) of section 6A (inserted by *section 93(d)* of the *Charities Act 2009*) that contains a statement that is false or misleading in a material respect shall be guilty of an offence.",

and

(*b*) by the substitution, in section 25, of "€5,000" for "fifty pounds".

Power to make regulations in relation to charitable fund-raising.

97.— (1) The Minister may, after consultation with the Authority, make regulations relating to the manner and conduct of fund-raising by, or on behalf of, charitable organisations, including collections and non-cash collections under the Act of 1962 for the purpose of ensuring that any such fund-raising is not carried on in a manner that—

(*a*) unreasonably intrudes on the privacy of those from whom funds are being solicited,

(*b*) involves the making of unreasonably persistent approaches to persons to make donations to the charitable organisation concerned,

(*c*) results in undue pressure being placed on persons to make such donations,

(*d*) involves the making of any false or misleading representations in relation to—

(i) the extent or urgency of any need for funds on the part of the charitable organisation concerned,

(ii) the application of any funds donated,

(iii) the charitable organisation or its purposes, activities or financial position.

(2) A person who contravenes a provision of regulations under this section, contravention of which is declared by the regulations to be unlawful, shall be guilty of an offence.

Amendment of Central Bank Act 1997.

98.— Section 28 of the Central Bank Act 1997 is amended by the insertion of the following paragraph in the definition of "retail credit firm" (inserted by section 19 of the Markets in Financial Instruments and Miscellaneous Provisions Act 2007):

"(*dd*) a charitable organisation within the meaning of the *Charities Act 2009*, or".

Sale of Mass cards.

99.— F80**[...]**

Annotations

Amendments:

F80 Repealed (27.01.2025) by *Charities (Amendment) Act 2024* (21/2024), s. 37, S.I. No. 10 of 2025.

Section 13.

SCHEDULE 1

Charities Regulatory Authority

1. (1) The Authority shall be a body corporate with perpetual succession and an official seal and shall have power to sue, and may be sued, in its corporate name, and shall, with the consent of the Minister and the Minister for Finance have power to acquire, hold and dispose of land or an interest in land, and shall have power to acquire, hold and dispose of any other property.

(2) The seal of the Authority shall be authenticated by—

(*a*) the signatures of 2 members of the Authority, or

(*b*) the signatures of both a member of the Authority and a member of the staff of the Authority,

authorised by the Authority to act in that behalf.

(3) Judicial notice shall be taken of the seal of the Authority and any document purporting to be an instrument made by, and to be sealed with the seal of, the Authority shall, unless the contrary is shown, be received in evidence and be deemed to be such instrument without further proof.

2. (1) The Authority shall consist of not less than 9 and not greater than 20 members, of whom not less than 3 shall be persons, each of whom—

(*a*) hold or formerly held judicial office in the Superior Courts, or

(*b*) are barristers or solicitors of not less than 10 years standing.

(2) The members of the Authority shall be appointed by the Minister, with the approval of the Government.

(3) The chairperson of the Authority shall be appointed by the Minister from among the members of the Authority.

(4) The Minister shall, in so far as is practicable, endeavour to ensure that among the members of the Authority there is an equitable balance between men and women.

(5) The Minister shall, in appointing the members of the Authority, ensure that among those members there are persons who have knowledge of, and expertise in relation to—

(*a*) the law relating to charities,

(*b*) the keeping of accounts by, and the funding of, charitable organisations, and

(*c*) the management of charitable organisations.

(6) A member of the Authority shall hold office for such period, not exceeding 5 years from the date of his or her appointment, as the Minister shall determine.

(7) Subject to *subparagraph (8)*, a member of the Authority whose term of office expires by the efflux of time shall be eligible for reappointment to the Authority.

(8) A person who is reappointed to the Authority in accordance with *subparagraph (7)* shall not hold office for periods the aggregate of which exceeds 10 years.

3. (1) A member of the Authority may resign from office by giving notice in writing to the Minister of his or her resignation and the resignation shall take effect on the day on which the Minister receives the notice.

(2) The Minister may at any time remove from office a member of the Authority if, in the Minister's opinion, the member has become incapable through ill-health

of performing his or her functions, or has committed stated misbehaviour, or his or her removal appears to the Minister to be necessary for the effective performance by the Authority of its functions.

(3) A member of the Authority shall cease to be qualified for office and shall cease to hold office if he or she—

(*a*) is adjudicated bankrupt,

(*b*) makes a composition or arrangement with creditors,

(*c*) is sentenced by a court of competent jurisdiction to a term of imprisonment,

(*d*) is convicted of any indictable offence in relation to a company,

(*e*) is convicted of any indictable offence in relation to a charitable organisation or charitable trust,

(*f*) is convicted of an offence involving fraud or dishonesty, whether in connection with a company or not, or

(*g*) is the subject of an order under section 160 of the Companies Act 1990.

(4) A member of the Authority shall, subject to the provisions of this Act, hold office upon such terms and conditions (including terms and conditions relating to remuneration and allowances) as may be determined by the Minister, with the consent of the Minister for Finance.

4. (1) If a member of the Authority dies, resigns, ceases to be qualified for office and ceases to hold office or is removed from office, the Minister may appoint a person to be a member of the Authority to fill the casual vacancy so occasioned in the same manner as the member of the Authority who occasioned the casual vacancy was appointed.

(2) A person appointed to be a member of the Authority pursuant to *subparagraph (1)* shall hold office for that period of the term of office of the member who occasioned the casual vacancy concerned that remains unexpired at the date of his or her appointment and shall, subject to *paragraph 8*, be eligible for reappointment as a member of the Authority on the expiry of the said period.

(3) The chairperson and ordinary members of the Authority shall be paid by the Authority such remuneration and such allowances for expenses as the Minister may, with the approval of the Minister for Finance, determine.

5. (1) The Authority shall hold such and so many meetings as may be necessary for the due fulfilment of its functions.

(2) The Minister shall fix the date, time and place of the first meeting of the Authority.

(3) At a meeting of the Authority—

(*a*) the chairperson of the Authority shall, if present, be the chairperson of the meeting, or

(*b*) if and so long as the chairperson of the Authority is not present or if that office is vacant, the other members of the Authority who are present shall choose one of their number to be chairperson of the meeting.

(4) Every question at a meeting of the Authority shall be determined by a majority of the votes of the members of the Authority present and voting on the question, and, in the case of an equal division of votes, the chairperson shall have a second or casting vote.

(5) Subject to *subparagraph (7)*, the Authority may act notwithstanding one or more vacancies among its members.

(6) Subject to the provisions of this Act, the Authority shall regulate its procedure by rules or otherwise.

(7) The quorum for a meeting of the Authority shall, unless the Minister otherwise directs, be 5.

6. (1) The Authority may establish committees, consisting in whole or in part of persons who are members of the Authority, to—

(*a*) assist and advise it in relation to the performance of any or all of its functions, and

(*b*) perform such functions of the Authority as may stand delegated to them under *paragraph 7*.

(2) In appointing members of a committee established under this paragraph, the Authority shall—

(*a*) have regard to the range of qualifications and experience necessary for the proper and effective discharge of the functions of the committee,

(*b*) have regard to the desirability of there being such balance between men and women on the committee as is appropriate.

(3) There may be paid by the Authority to members of a committee established under this paragraph such allowances for expenses (if any) incurred by them as the Authority may, with the consent of the Minister and the Minister for Finance, determine.

(4) A member of a committee established under this paragraph may be removed from office at any time by the Authority.

(5) The acts of a committee shall be subject to confirmation by the Authority, unless the Authority otherwise determines.

(6) The Authority may determine the terms of reference and regulate the procedure of a committee established under this paragraph.

(7) The Authority may appoint a person to be chairperson of a committee established under this paragraph.

(8) A committee shall provide the Authority with such information as the Authority may from time to time require, in respect of its activities and operations, for the purposes of the performance of the functions of the Authority.

(9) The Authority may at any time dissolve a committee established under this paragraph.

7. The Authority may, with the consent of the Minister, delegate such one or more of its functions as it considers appropriate to a committee established under *paragraph 6*.

8. (1) Where a member of the Authority, a member of a committee established under *paragraph 6* or the chief executive is—

(*a*) nominated as a member of Seanad Éireann,

(*b*) elected as a member of either House of the Oireachtas or to be a representative in the European Parliament, or

(*c*) regarded pursuant to Part XIII of the Second Schedule to the European Parliament Elections Act 1997 as having been elected to that Parliament,

he or she shall thereupon cease to be a member of the Authority, the committee concerned or chief executive, as the case may be.

(2) Where a member of the staff of the Authority is—

(*a*) nominated as a member of Seanad Éireann,

(*b*) elected as a member of either House of the Oireachtas or to be a representative in the European Parliament, or

(*c*) regarded pursuant to the said Part XIII as having been elected to that Parliament,

he or she shall thereupon stand seconded from employment by the Authority and shall not be paid by, or be entitled to receive from, the Authority any remuneration or allowances in respect of the period commencing on such nomination or election, or when he or she is so regarded as having been so elected (as the case may be), and ending when such person ceases to be a member of either such House, a representative in such Parliament.

(3) A person who is for the time being entitled under the Standing Orders of either House of the Oireachtas to sit therein or who is a representative in the European Parliament shall, while he or she is so entitled or is such a representative, be disqualified for being a member of the Authority, a committee established under *paragraph 6*, the chief executive or a member of the staff of the Authority.

(4) A period mentioned in *subparagraph (2)* shall not, for the purposes of any superannuation benefit, be reckoned as service with the Authority.

9. (1) Where at a meeting of the Authority any of the following matters arise, namely—

(*a*) an arrangement to which the Authority is a party or a proposed such arrangement, or

(*b*) a contract or other agreement with the Authority or a proposed such contract or other agreement,

then, any member of the Authority present at the meeting who otherwise in his or her capacity as such member has a material interest in the matter shall—

(i) at the meeting disclose to the Authority the fact of such interest and the nature thereof,

(ii) neither influence nor seek to influence a decision to be made in relation to the matter,

(iii) absent himself or herself from the meeting or that part of the meeting during which the matter is being discussed,

(iv) take no part in any deliberation of the Authority relating to the matter, and

(v) not vote on a decision relating to the matter.

(2) Where a material interest is disclosed pursuant to this paragraph, the disclosure shall be recorded in the minutes of the meeting concerned and, for so long as the matter to which the disclosure relates is being dealt with by the meeting, the member by whom the disclosure is made shall not be counted in the quorum for the meeting.

(3) Where at a meeting of the Authority a question arises as to whether or not a course of conduct, if pursued by a member of the Authority, would constitute a failure by him or her to comply with the requirements of *subparagraph (1)*, the question may, subject to *subparagraph (4)*, be determined by the chairperson of the meeting, whose decision shall be final, and where such a question is so determined, particulars of the determination shall be recorded in the minutes of the meeting.

(4) Where, at a meeting of the Authority, the chairperson of the meeting is the member in respect of whom a question to which *subparagraph (3)* applies falls to be determined, then the other members of the Authority attending the meeting

shall choose one of their number to be chairperson of the meeting for the purpose of determining the question concerned.

(5) Where the Minister is satisfied that a member of the Authority has contravened *subparagraph (1)*, the Minister may, if he or she thinks fit, remove that member from office and, in case a person is removed from office pursuant to this subparagraph, he or she shall thenceforth be disqualified for membership of the Authority.

10. (1) Where a member of the staff of the Authority has a material interest, otherwise than in his or her capacity as such a member, in any contract, agreement or arrangement, or proposed contract, agreement or arrangement, to which the Authority is a party, that person shall—

(*a*) disclose to the Authority his or her interest and the nature thereof,

(*b*) take no part in the negotiation of the contract, agreement or arrangement or in any deliberation by the Authority or members of the staff of the Authority in relation thereto, or

(*c*) neither influence nor seek to influence a decision to be made in the matter nor make any recommendation in relation to the contract, agreement or arrangement.

(2) *Subparagraph (1)* shall not apply to contracts or proposed contracts of employment of members of the staff of the Authority with the Authority.

(3) Where a person contravenes this paragraph the Authority may make such alterations to the person's terms and conditions of employment as it considers appropriate or terminate the person's contract of employment.

11. (1) A person shall not disclose confidential information obtained by him or her while performing functions as—

(*a*) a member or member of the staff of, or an adviser or consultant to, the Authority, or a member of the staff of such adviser or consultant, or

(*b*) a member of a committee established under *paragraph 6*,

unless he or she is duly authorised by the Authority to so do.

(2) A person who contravenes *subparagraph (1)* shall be guilty of an offence.

(3) In this paragraph "confidential information" includes—

(*a*) information that is expressed by the Authority to be confidential either as regards particular information or as regards information of a particular class or description, and

(*b*) proposals of a commercial nature or tenders submitted to the Authority by contractors, consultants or any other person.

Annotations

Amendments:

F81 Inserted by *Charities (Amendment) Act 2024* (21/2024), s. 38(a), not commenced as of date of revision.

F82 Substituted by *Charities (Amendment) Act 2024* (21/2024), s. 38(b), not commenced as of date of revision.

Modifications (not altering text):

C39 Prospective affecting provision: para. 2(3A) inserted, subparas. 3(3)(a), (b) substituted by *Charities (Amendment) Act 2024* (21/2024), s. 38(a), (b), not commenced as of date of revision.

F81**[**(3A) Where the office of the chairperson is vacant, an interim chairperson may be appointed by the Minister from among the members of the Authority for the duration of the vacancy and where the Minister does so, the interim chairperson shall perform all the functions assigned to the chairperson by or under this Act and references in this Act to the chairperson shall be construed as including references to the interim chairperson.**]**

…

3. …

(3) A member of the Authority shall cease to be qualified for office and shall cease to hold office if he or she—

F82**[**(*a*) is adjudicated bankrupt and such bankruptcy has not been annulled or discharged,**]**

F82**[**(*b*) is an individual who is party to an insolvency arrangement that has not ceased to have effect,**]**

(*c*) is sentenced by a court of competent jurisdiction to a term of imprisonment,

(*d*) is convicted of any indictable offence in relation to a company,

(*e*) is convicted of any indictable offence in relation to a charitable organisation or charitable trust,

(*f*) is convicted of an offence involving fraud or dishonesty, whether in connection with a company or not, or

(*g*) is the subject of an order under section 160 of the Companies Act 1990.

Section 11.

SCHEDULE 2

Repeals

Short Title (1)	Extent of Repeal (2)
Charities Act 1961	Chapter I of Part II (other than sections 11(2) and 17) and sections 26 and 45. In section 23(1), by the deletion of the words ", with the previous consent of the Attorney General,". In section 24, by the deletion of the words "without obtaining the consent of the Attorney General". In section 25, by the deletion of the words "other than the Attorney General,". In section 53, by the deletion of the words "except the Attorney General".

Number 6 *of* 2009

CHARITIES ACT 2009

REVISED

Updated to 22 April 2026

About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was first passed.

Related legislation

This Act is not collectively cited with any other Act.

Annotations

This Revised Act is annotated and includes textual and non-textual amendments, statutory instruments made pursuant to the Act and previous affecting provisions. A version without annotations, showing only textual amendments, is also available.

An explanation of how to read annotations is available at www.lawreform.ie/annotations

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available.

Where legislation or a fragment of legislation is referred to in annotations, changes to this legislation or fragment may not be reflected in this revision but will be reflected in a revision of the legislation referred to if one is available.

A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at www.irishstatutebook.ie.

Acts which affect or previously affected this revision

- *Gambling Regulation Act 2024* (35/2024)
- *Charities (Amendment) Act 2024* (21/2024)
- *Higher Education Authority Act 2022* (31/2022)
- *Workplace Relations Act 2015* (16/2015)
- *Court of Appeal Act 2014* (18/2014)
- *Protected Disclosures Act 2014* (14/2014)
- *Education and Training Boards Act 2013* (11/2013)
- *Ministers and Secretaries (Amendment) Act 2011* (10/2011)

All Acts up to and including *International Protection Act 2026* (9/2026), enacted 22 April 2026, were considered in the preparation of this revision.

Statutory instruments which affect or previously affected this revision

- *Charities Act 2009 (Section 33) (Relevant Body) Order 2026* (S.I. No. 176 of 2026)
- *Charities Regulatory Authority Superannuation Scheme 2024* (S.I. No. 739 of 2024)
- *Charities Act 2009 (Section 33) (Relevant Regulator) Order 2022* (S.I. No. 276 of 2022)
- *Charity Appeals Tribunal Rules 2018* (S.I. No. 209 of 2018)
- *Charities Act 2009 (Section 34) Regulations 2017* (S.I. No. 587 of 2017)
- *Charities Act 2009 (Section 33) Order 2017* (S.I. No. 586 of 2017)
- *Charities (Transfer of Departmental Administration and Ministerial Functions) Order 2017* (S.I. No. 348 of 2017)
- *Charities Act 2009 (Commencement) (No. 2) Order 2016* (S.I. No. 424 of 2016)
- *Charities Act 2009 (Commencement) Order 2016* (S.I. No. 350 of 2016)
- *Charities Act 2009 (Commencement) Order 2014* (S.I. No. 457 of 2014)
- *Charities Act 2009 (Establishment Day) Order 2014* (S.I. No. 456 of 2014)
- *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011)
- *Charities (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 194 of 2011)
- *Charities Act 2009 (Commencement) Order 2010* (S.I. No. 315 of 2010)
- *Charities Act 2009 (Commencement) Order 2009* (S.I. No. 284 of 2009)

All statutory instruments up to and including *Charities Act 2009 (Section 33) (Relevant Body) Order 2026* (S.I. No. 176 of 2026), made 22 April 2026, were considered in the preparation of this revision.