



Number 21 of 2024

Charities (Amendment) Act 2024



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Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 (No. 24)

Companies Act 1990 (No. 33)

Companies Act 2014 (No. 38)

Local Government Act 2001 (No. 37)

National Vetting Bureau (Children and Vulnerable Persons) Act 2012 (No. 47)

Personal Insolvency Act 2012 (No. 44)

Taxes Consolidation Act 1997 (No. 39)



Number 21 of 2024

CHARITIES (AMENDMENT) ACT 2024

An Act to amend the Charities Act 2009; to make further provision in respect of the registration of charitable organisations; to require charitable organisations to apply for consent from the Charities Regulatory Authority in certain circumstances; to make further provision in respect of the removal of a charitable organisation from the register; to amend the accounting requirements for certain charitable organisations; to codify certain duties of charity trustees; to require charitable organisations to keep a record of members; to make further provision for enforcement; to provide exemptions for certain charitable organisations; to amend the Charities Act 1961; to amend the Taxes Consolidation Act 1997; and to provide for related matters. [10th July, 2024]

Be it enacted by the Oireachtas as follows:

PART 1

PRELIMINARY AND GENERAL

Short title and commencement

1. (1) This Act may be cited as the Charities (Amendment) Act 2024.
- (2) This Act shall come into operation on such day or days as the Minister for Rural and Community Development 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 different provisions.

Definition

2. In this Act, “Principal Act” means the Charities Act 2009.

PART 2

AMENDMENT OF PRINCIPAL ACT

Amendment of section 2 of Principal Act**3.** Section 2 of the Principal Act is amended—

(a) in subsection (1)—

- (i) by the substitution, in the definition of “charitable organisation”, of “Part 6A” for “section 89”,
- (ii) by the substitution, in the definition of “charitable trust”, of “Part 6A” for “section 89”,
- (iii) by the substitution of the following definition for the definition of “charity trustee”:

“ ‘charity trustee’ includes—

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

- (i) any director of the company,
- (ii) 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;”
- (iv) by the substitution of the following paragraph for paragraph (b) of the definition of “constitution”:
- “(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),”
- (v) in the definition of “education body”—
- (I) by the insertion in paragraph (e) of “or” after “Act of 1998,”
- (II) by the substitution in paragraph (f) of “of that Act;” for “of that Act, or”, and
- (III) by the deletion of paragraph (g),
- (vi) by the substitution, in the definition of “registration number”, of “section 39(7)(e) or 40(6)(e), as the case may be;” for “section 40(6)(e);”, and
- (vii) by the insertion of the following definitions:
- “ ‘Act of 2014’ means the Companies Act 2014;
- ‘authorised officer’ has the meaning assigned to it by section 68A(1);
- ‘balance sheet total’, in relation to a charitable organisation, means the aggregate of the amounts shown as assets in the organisation’s balance sheet;
- ‘insolvency arrangement’ has the same meaning as it has in the Personal Insolvency Act 2012;
- ‘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;

‘removal notice’ has the meaning assigned to it by section 44A(5)(b);

‘specified clause’ has the meaning assigned to it by section 42A(8);”

and

(b) in subsection (2)—

(i) by the substitution, in paragraph (a), of the following subparagraph for subparagraph (i):

“(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,”

and

(ii) by the substitution of the following paragraph for paragraph (b):

“(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.”

Amendment of section 3 of Principal Act

4. Section 3 of the Principal Act is amended—

(a) in subsection (1)—

(i) by the deletion of paragraph (d), and

(ii) by the insertion of the following paragraphs after paragraph (d):

“(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).”,

and

- (b) by the deletion of subsection (11).

Amendment of section 28 of Principal Act

5. Section 28 of the Principal Act is amended—

- (a) by the substitution, in subsection (1), of “that an offence, other than an offence under this Act, has been” for “that an offence has been”,
- (b) by the insertion of the following subsection after subsection (1):

“(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.”,

and

- (c) by the substitution, in subsection (2), of “subsection (1) or (1A)” for “subsection (1)”.

Amendment of section 33 of Principal Act

6. Section 33 of the Principal Act is amended—

- (a) by the substitution of “relevant bodies” for “relevant regulators” in each place where it occurs,
- (b) by the substitution of “relevant body” for “relevant regulator” in each place where it occurs, and
- (c) in subsection (6), by the insertion of the following definition:
 - “ ‘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);”.

Amendment of section 39 of Principal Act

7. Section 39 of the Principal Act is amended—

- (a) by the insertion of the following subsection after subsection (4):
 - “(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.”.
- (b) in subsection (5)—
 - (i) by the insertion, in paragraph (b), of “or the United Kingdom” after “EEA state” in each place where it occurs,
 - (ii) in paragraph (c)—
 - (I) by the insertion, in subparagraph (i), of “or the United Kingdom” after “EEA state”, and
 - (II) by the substitution of “in the state referred to in subparagraph (i)” for “in that EEA state”,
 - (iii) by the substitution of the following paragraph for paragraph (d):
 - “(d) specify the name, address, e-mail address and telephone number of each charity trustee,”.
 - (iv) by the insertion of the following paragraph after paragraph (d):
 - “(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,”

and

- (v) by the substitution, in paragraph (l), of “children or vulnerable persons (within the meaning of the National Vetting Bureau (Children and Vulnerable Persons) Act 2012)” for “vulnerable people (including the aged, children and young people, the sick, disabled and handicapped)”

- (c) by the deletion of subsection (6),

- (d) by the insertion of the following subsections after subsection (6):

“(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.”

- (e) in subsection (7)—

- (i) by the substitution of “subsections (6B), (8) and (14)” for “subsections (8), (13) and (14)”

- (ii) in paragraph (a)—

(I) by the insertion of “or the United Kingdom” after “EEA state” in each place where it occurs, and

(II) by the substitution of “charitable organisation and its principal place” for “charitable organisation, its principal place”

- (iii) in paragraph (b)—

(I) by the insertion, in subparagraph (i), of “or the United Kingdom” after “EEA state”, and

(II) by the substitution of “in the state referred to in subparagraph (i)” for “in that EEA state”

- (iv) by the deletion, in paragraph (f), of “and”

- (v) by the insertion of the following paragraph after paragraph (f):

“(fa) the constitution of the charitable organisation, and”

and

- (vi) by the substitution, in paragraph (g), of “information” for “particulars”,
- (f) by the substitution of the following subsection for subsection (9):
- “(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.”,
- (g) by the deletion of subsection (11),
- (h) by the insertion of the following subsections after subsection (11):
- “(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.”
- (i) by the substitution, in subsection (12), of “information or particular” for “particular”,
- (j) by the deletion of subsection (13),
- (k) by the substitution, in subsection (15), of “this section” for “that subsection”, and
- (l) by the insertion of the following subsections after subsection (17):
- “(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).”.

Amendment of section 40 of Principal Act

8. Section 40 of the Principal Act is amended—

- (a) by the deletion, in subsection (2), of “or procurement”,
- (b) by the substitution of the following subsection for subsection (4):
- “(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.”,
- (c) in subsection (6)—
- (i) by the substitution of “subsection (4)” for “subsection (3)”,
- (ii) in paragraph (a)—
- (I) by the insertion of “or the United Kingdom” after “EEA state” in each place where it occurs, and

- (II) by the substitution of “charitable organisation and its principal place” for “charitable organisation, its principal place”,
- (iii) in paragraph (b)—
 - (I) by the insertion, in subparagraph (i), of “or the United Kingdom” after “EEA state”, and
 - (II) by the substitution of “in the state specified in subparagraph (i)” for “in that EEA state”,
- (iv) by the deletion, in paragraph (f), of “and”,
- (v) by the insertion of the following paragraph after paragraph (f):
 - “(fa) the constitution of the charitable organisation, and”,
 - and
- (vi) by the substitution, in paragraph (g), of “information” for “particulars”,
 - and
- (d) by the insertion of the following subsections after subsection (6):
 - “(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.”.

Change of charitable purpose and amendment of constitution

9. The Principal Act is amended by the insertion of the following section after section 42:

- “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.”.

Amendment of section 43 of Principal Act

10. Section 43 of the Principal Act is amended—

- (a) in subsection (1), by the substitution of “shall, on the specified date, remove” for “shall remove”,
- (b) in subsection (2), by the substitution of “the Authority shall, on the specified date, remove” for “the Authority shall remove”,
- (c) by the insertion of the following subsections after subsection (2):
 - “(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.”,

(d) in subsection (3), by the substitution of “the Authority shall, on the specified date, remove” for “the Authority may remove”,

(e) by the substitution of the following subsection for subsection (4):

“(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.”,

(f) in subsection (5), by the substitution of “section 53 or 66A(3), the Authority shall, on the specified date, remove” for “section 53, the Authority may remove”,

(g) by the insertion of the following subsection after subsection (5):

“(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.”,

(h) by the deletion of subsections (6) and (7),

(i) in subsection (10), by the substitution of “section 39(7)” for “section 39(6)”, and

(j) by the insertion of the following subsections after subsection (11):

“(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).”.

Amendment of section 44 of Principal Act**11.** Section 44 of the Principal Act is amended—

- (a) in subsection (1), by the substitution of “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” for “it shall by notice in writing inform the body that it is no longer deemed to be so registered”,
- (b) by the insertion of the following subsection after subsection (1):

“(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.”,
- (c) in subsection (2), by the substitution of “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” for “the Authority shall by notice in writing inform the charitable organisation that it is no longer deemed to be so registered”,
- (d) by the insertion of the following subsection after subsection (2):

“(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.”,
- (e) in subsection (3), by the substitution of “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” for “the Authority may, by notice in writing, inform the body that it is no longer deemed to be so registered”,
- (f) by the substitution of the following subsections for subsections (4) and (5):

“(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.”,
- (g) by the insertion of the following subsection after subsection (5):
- “(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.”,
- (h) by the deletion of subsections (6), (7) and (8),
- (i) by the substitution, in subsection (11), of “section 39(7)” for “section 39(6)”,
- (j) by the substitution of the following subsection for subsection (12):
- “(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.”,
- and
- (k) by the insertion of the following subsections after subsection (12):
- “(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).”.

Removal notice

12. The Principal Act is amended by the insertion of the following section after section 44:

- “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 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 45(3A),
 - (d) that if no appeal is brought under section 45(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).”.

Amendment of section 45 of Principal Act

13. Section 45 of the Principal Act is amended—

- (a) by the insertion of the following subsections after subsection (1):
- “(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.”,
- (b) by the deletion of subsections (2) and (3),
- (c) by the insertion of the following subsection after subsection (3):
- “(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.”,

(d) by the insertion of the following subsections after subsection (5):

“(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.”,

(e) by the deletion of subsections (6) and (7), and

(f) by the insertion of the following subsection after subsection (7):

“(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.”.

High Court confirmation of removal

14. The Principal Act is amended by the insertion of the following section after section 45:

“**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.”.

Amendment of section 46 of Principal Act

15. Section 46 of the Principal Act is amended—

- (a) by the substitution of the following subsection for subsection (2):

“(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.”,

- (b) in subsection (6), by the substitution of “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” for “It shall be a defence to proceedings for an offence under subsection (2) for the defendant to prove that”, and

(c) in subsection (7)—

(i) by the deletion, in paragraph (a) of “and”,

(ii) by the deletion of paragraph (b), and

(iii) by the insertion of the following paragraphs after paragraph (b):

“(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.”.

Amendment of section 47 of Principal Act

16. Section 47 of the Principal Act is amended—

(a) by the deletion of subsection (11), and

(b) by the insertion of the following subsection after subsection (11):

“(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*.”.

Amendment of section 48 of Principal Act

17. Section 48 of the Principal Act is amended—

(a) by the substitution, in subsection (1), of “charitable organisation, that is not a company,” for “charitable organisation”,

(b) by the substitution, in subsection (3)(a), of “a charitable organisation, referred to in subsection (1), in a financial year does not exceed €250,000” for “a charitable organisation in a financial year does not exceed €100,000”,

(c) by the insertion of the following subsections after subsection (3):

“(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).”,

and

(d) in subsection (6)—

(i) by the deletion of paragraph (a),

(ii) by the substitution of the following paragraph for paragraph (c):

“(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,”

and

(iii) by the substitution, in paragraph (d), of “Minister for Education” for “Minister”.

Amendment of section 50 of Principal Act

18. Section 50 of the Principal Act is amended—

(a) by the substitution, in subsection (2), of “€1,000,000” for “€500,000”,

(b) in subsection (13)—

(i) by the deletion of paragraph (a),

(ii) by the substitution of the following paragraph for paragraph (c):

“(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,”

and

(iii) by the substitution, in paragraph (d), of “Minister for Education” for “Minister”,

and

(c) in subsection (14)(b)—

- (i) by the insertion, in subparagraph (i), of “or the United Kingdom” after “an EEA state”, and
- (ii) by the substitution of “the state in which the charitable organisation is established” for “that EEA state”.

Amendment of section 52 of Principal Act**19.** Section 52 of the Principal Act is amended—

- (a) by the substitution, in subsection (1), of “a return” for “a report”,
- (b) by the substitution of “annual return” for “annual report” in each place it occurs,
- (c) by the substitution, in subsection (3)(c), of “an annual return” for “a report referred to in that subsection”,
- (d) by the substitution, in subsection (4), of the following paragraph for paragraph (a):

“(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;”,

and

- (e) by the deletion of subsection (5).

Amendment of section 53 of Principal Act**20.** Section 53 of the Principal Act is amended—

- (a) by the substitution of the following subsection for subsection (1):

“(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.”,

- (b) by the deletion of subsection (2), and

- (c) by the insertion of the following subsections after subsection (2):

“(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.”.

Amendment of section 54 of Principal Act

21. Section 54 of the Principal Act is amended—

(a) by the substitution of the following subsection for subsection (1):

“(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).”.

and

(b) by the substitution of the following subsection for subsection (2):

“(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.”.

Insertion of new sections 54A to 54D in Principal Act

22. The Principal Act is amended by the insertion of the following sections after section 54:

“Charity trustees

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.

Principal duties of charity trustees

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).

Guidelines and codes of conduct

- 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).

Register of members

- 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.”.

Amendment of section 55 of Principal Act

23. Section 55 of the Principal Act is amended—

(a) in subsection (1)—

(i) by the substitution of the following paragraphs for paragraphs (a) and (b):

“(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,”,

(ii) by the insertion of the following paragraphs after paragraph (e):

“(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,”,

and

(iii) by the deletion, in paragraph (f), of “is the subject of an order under section 160 of the Companies Act 1990 or”,

(b) by the insertion of the following subsection after subsection (1):

“(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.”,

(c) by the substitution, in subsection (2), of “may, on notice to the Authority, apply” for “may apply”,

(d) by the insertion of the following subsection after subsection (2):

“(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.”,

and

(e) by the substitution, in subsection (4), of “by virtue of paragraph (ea) or (g) of subsection (1)” for “by virtue of subsection (1)”.

Amendment of section 59 of Principal Act

24. Section 59(3)(d) of the Principal Act is amended by the substitution of “annual return” for “annual report”.

Amendment of section 64 of Principal Act

25. Section 64 of the Principal Act is amended—

(a) by designating that section as subsection (1), and

(b) by the insertion of the following subsections after subsection (1):

“(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.”.

Direction arising from inspector’s report

26. The Principal Act is amended by the insertion of the following section after section 66:

“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).”.

Insertion of new sections 68A and 68B in Principal Act

27. The Principal Act is amended by the insertion of the following sections after section 68:

“Appointment of authorised officer

- 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.

Powers of authorised officer

- 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.”.

Amendment of section 69 of Principal Act

28. Section 69 of the Principal Act is amended—

- (a) in subsection (1)—
 - (i) by the substitution of “an inspector, an authorised officer” for “an inspector”,
 - (ii) by the substitution of “section 65(2)(a) or 68” for “section 68” in each place where it occurs, and
 - (iii) by the substitution of “a named inspector, a named authorised officer” for “a named inspector”,
- (b) by the substitution, in subsection (2), of “up to 2 years” for “3 months”, and
- (c) by the substitution of the following subsection for subsection (4):
 - “(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.”.

Amendment of section 72 of Principal Act

29. Section 72(1) of the Principal Act is amended by the substitution of “an inspector or an authorised officer” for “an inspector”.

Amendment of section 73 of Principal Act

30. Section 73 of the Principal Act is amended—

- (a) by the substitution, in subsection (1), of “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)” for “section 47, 48, 50 or 52 or a direction under section 51(2)”,
- (b) by the insertion of the following subsection after subsection (2):

“(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.”,

and

- (c) by the substitution, in subsection (4), of “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” for “proceedings for the offence consisting of the contravention concerned shall be brought”.

Amendment of section 74 of Principal Act

31. Section 74 of the Principal Act is amended—

- (a) in subsection (1)—
 - (i) by the substitution, in paragraph (d), of “property,” for “property, or”,
 - (ii) by the substitution, in paragraph (e), of “organisation, or” for “organisation,”
 - (iii) by the insertion of the following paragraph after paragraph (e):

“(f) there is no effective management or oversight of the activities of the charitable organisation by the charity trustees,”,
- (b) by the insertion of the following subsection after subsection (2):

“(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.”,
- (c) by the insertion of the following subsections after subsection (3):
 - “(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.”,

and

- (d) in subsection (4)—
 - (i) by the substitution, in paragraph (e), of “charitable organisation,” for “charitable organisation, and”,
 - (ii) by the substitution, in paragraph (f), of “charitable organisation, and” for “charitable organisation.”, and
 - (iii) by the insertion of the following paragraph after paragraph (f):
 - “(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.”.

Amendment of section 75 of Principal Act

32. Section 75 of the Principal Act is amended—

- (a) by the substitution, in subsection (2), of “not less than 5 and not more than 7 members” for “5 members”, and
- (b) by the substitution, in subsection (9), of the following paragraphs for paragraphs (a) and (b):
 - “(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.”.

Amendment of section 77 of Principal Act

33. Section 77 of the Principal Act is amended by the substitution of the following subsection for subsection (1):

- “(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.”.

Insertion of new Part 6A in Principal Act

34. The Principal Act is amended by the insertion of the following Part after Part 6:

“PART 6A

AGREEMENTS AND APPOINTMENTS

Definitions – Part 6A**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.

Remuneration

- 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.

Agreements and appointments

- 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.”.

Repeal of section 89 of Principal Act

35. Section 89 of the Principal Act is repealed.

Exclusion of liability for certain charity trustees

36. The Principal Act is amended by the insertion of the following section after section 90:

“**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.”.

Repeal of section 99 of Principal Act

37. Section 99 of the Principal Act is repealed.

Amendment of Schedule 1 to Principal Act

38. Schedule 1 to the Principal Act is amended—

- (a) by the insertion, in paragraph 2, of the following subparagraph after subparagraph (3):

“(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.”,

and

- (b) by the substitution, in paragraph 3(3), of the following clauses for clauses (a) and (b):

“(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,”.

PART 3

AMENDMENT OF OTHER ACTS

Amendment of Charities Act 1961

39. The Charities Act 1961 is amended—

- (a) by the deletion, in section 34(2), of “other than a purpose of the charity of which they are trustees”, and

(b) by the repeal of sections 29(4), 53 and 54.

Amendment of Taxes Consolidation Act 1997

40. The Taxes Consolidation Act 1997 is amended in section 851A(8) by the substitution of the following paragraph for paragraph (f):

“(f) in relation to a charity, such information, including taxpayer information as may be—

- (i) in the possession of a Revenue officer in relation to the name of a charity, its objectives, its governing documents and its principal officers, or
- (ii) required by the Charities Regulatory Authority for the purpose of or in connection with the performance by it of its functions under the Charities Act 2009, provided that such information may only be used for that purpose or in connection with the performance of such functions.”.