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THE CHARITY LAW & PRACTICE REVIEW

C L & P R

Volume 10, Issue 1, 2007

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All editorial correspondence should be addressed to:

Paul Bater, Managing Editor
11 Chalfont Court, 236 Baker Street
London NW1 5RS, UK
Tel: + 44 (0)20 7935 6734
Fax: + 44 (0)20 7224 0015
E-mail: pbater2002@yahoo.co.uk

The Charity Law & Practice Review

is published by

Key Haven Publications PLC
PO Box 669; Oxford OX3 3AU

Telephone +44 (0) 1865 352121; Facsimile +44 (0) 1865 351081

E- Mail address: ce.khpplc@btconnect.com

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Reference to this journal should indicate year of issue and volume, issue and page numbers. For example Vol 2, Issue 3, page 150, of 1999 should be referred to as: CL&PR 2/3 [1999] 150.

Printed in England by Dearne Valley Printers.

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EDITORIAL

Notwithstanding the delays before the Charities Act 2006 takes full effect in England and Wales, the Charity Commission has been busy working on plans to implement the new approach to determining the public benefit status of charitable bodies. The launch in February 2007 of its initial 3 month consultation on the principles to be adopted by the Commission when it issues the official guidance required by the Act is indicative of the development of the Commission's thinking on this issue in recent years. This will be followed later in 2007 and 2008 by further consultation on the development of more specific sub-sector guidance for fee-charging charities and charities working in the key areas of prevention and relief of poverty, advancement of education and advancement of religion. The Commission intends to publish definitive guidance later in 2008 followed by the results of its pilot public benefit assessments and the commencement of formal assessments. Finally, in 2010 the Commission will conduct a review of the impact of the new requirement.

In Scotland the Office of the Scottish Charity Regulator has announced a series of rolling reviews into the public benefit status of Scottish charities along similar lines.

As for Northern Ireland, consideration of the Charities (NI) Order 2007 by the Westminster Parliament has been aborted by the re-establishment of the Northern Ireland Assembly. It is now envisaged that the Order will be referred to the Assembly, delaying its enactment and implementation by one year.

In this issue we are pleased to feature a critical review by Kerry O'Halloran of the charity law reform process in Ireland leading to the proposals in the Charities Bill 2007, many of which mirror the changes being introduced in the UK jurisdictions.

There follows a robust analysis by Robert Venables Q.C. of the difficult issue as to when a charity can be considered to carry on a business for the purposes of Value Added Tax.

Charles Whiddington provides a topical insight into the issues facing a UK charity seeking to challenge fiscal discrimination by a foreign tax authority.

This issue concludes with an extensive analysis by Karen Atkinson of the numerous criminal offences to which charities and their representatives may be exposed when they engage in campaigning activities.

We hope that these articles will stimulate debate and discussion among our readers. All correspondence should be addressed to the Managing Editor:

Paul Bater
11 Chalfont Court
236 Baker Street
London NW1 5RS
UK

Tel: 020 7935 6734
Fax: 020 7224 0015
E-mail: pbater2002@yahoo.co.uk