

*These notes refer to the Charities Act (Northern Ireland)  
2013 (c.3) which received Royal Assent on 18 January 2013*

# Charities Act (Northern Ireland) 2013

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Section 1: The public benefit requirement***

Section 1 substitutes a new public benefit provision for that in section 3 of the 2008 Act.

The effect of the substitution is that, similar to all other provisions of the 2008 Act, the new section 3 is based exclusively on the charity legislation of England and Wales. Provision is made for determination of the public benefit requirement by reference to the law relating to charities in Northern Ireland.

Section 1(2) applies the new public benefit provision retrospectively.