
EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into operation sections 4, 6 to 10 (except section 10(3)), 24, 179, 181, 182 of and Schedule 1 to, the Charities Act (Northern Ireland) 2008 (“the Act”).

Sections 6 to 10(1) and (2) and Schedule 1 make provision relating to the establishment of the Charity Commission for Northern Ireland (“the Commission”). Section 4 enables the Commission to issue guidance on the public benefit test which is one of two conditions institutions must satisfy in order to be recognised as a charity under the Act.

Section 24(1) provides for the disclosure and exchange of information by the Commission. Section 179 specifies conditions for the exercise of legislation-making powers under the Act. Section 181 enables the Department to amend the Act to reflect further changes in company law. Section 182 confers a general power on the Department to make such legislation as required to give full effect to the provisions of the Act.