
EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes transitional provision bringing Northern Ireland charities within the jurisdiction of the Charity Commission for Northern Ireland (“the Commission”) for the purposes of those provisions of the Charities Act (Northern Ireland) 2008 (“the Act”) commenced by the Charities (2008 Act) (Commencement No. 3) Order (Northern Ireland) 2011.

Article 2(1) allows an institution established under the law of Northern Ireland for charitable purposes only, which has been recognised as being eligible for the exemptions from tax provided by relevant Income and Corporation Tax legislation, to be treated as if it were a charity within the meaning of section 1 of the Act, for the purposes of the provisions listed in the Schedule.

Article 2(2) provides for interpretation of “for charitable purposes only” in Article 2(1).