STATUTORY RULES OF NORTHERN IRELAND

2013 No. 211

CHARITIES

The Charities Act 2008 (Transitional Provision) Order (Northern Ireland) 2013

Made - - - -	*12th August 2013*
Coming into operation	*19th August 2013*

The Department for Social Development makes the following Order in exercise of the powers conferred by section 182(1) and (2) of the Charities Act (Northern Ireland) 2008(**1**).

Citation and commencement

1. This Order may be cited as the Charities Act 2008 (Transitional Provision) Order (Northern Ireland) 2013 and shall come into operation on 19th August 2013.

Institutions to be treated as charities

2.—(1) For the purposes of the Charities Act (Northern Ireland) 2008, an institution established under the law of Northern Ireland, which has been recognised as being eligible for the exemptions from tax provided by Part 10 of the Income Tax Act 2007(**2**) (special rules about charitable trusts etc) or Part 11 of the Corporation Tax Act 2010(**3**) (charitable companies etc) (except a body qualifying as a scientific research association by virtue of section 469 of that Act) and that recognition has effect immediately prior to the coming into operation of this Order, shall be treated as if it were a charity within the meaning of section 1 of the Charities Act (Northern Ireland) 2008.

(2) Where an institution is treated under paragraph (1) as if it were a charity, it shall cease to be treated as if it were a charity immediately upon either registration in the register or a decision not to register that institution in the register.

Revocations

3. The Charities Act 2008 (Transitional Provision) Order (Northern Ireland) 2011(**4**) and Article 2 of the Charities Act 2008 (Consequential Provision and Savings) Order (Northern Ireland) 2013(**5**) are revoked.

(**1**) 2008 c. 12 (N.I.)
(**2**) 2007 c. 3
(**3**) 2010 c. 4
(**4**) S.R. 2011 No. 12
(**5**) S.R. 2013 No. 146