STATUTORY RULES OF NORTHERN IRELAND

2011 No. 12

CHARITIES

The Charities Act 2008 (Transitional Provision) Order (Northern Ireland) 2011

Made - - - -	*21st January 2011*
Coming into operation	*18th February 2011*

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) 2011 and shall come into operation on 18th February 2011.

Institutions to be treated as charities

2.—(1) For the purposes of the provisions listed in the Schedule, 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 Part 10 of the Income Tax Act 2007(**2**) or Part 11 of the Corporation Tax Act 2010(**3**) 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) For the purposes of paragraph (1), the term "for charitable purposes only" has the same meaning as in paragraph 1(1)(a) of Schedule 6 to the Finance Act 2010(**4**).

(**1**) 2008 c. 12 (N.I.)
(**2**) 2007 c. 3
(**3**) 2010 c. 4
(**4**) 2010 c. 13

Sealed with the Official Seal of the Department for Social Development on 21st January 2011

Maeve Walls
A senior officer of the Department for Social Development