



2008 CHAPTER 12

PART 14

MISCELLANEOUS AND SUPPLEMENTARY

Supplementary

Orders and regulations

179.—(1) Except as otherwise provided by subsection (2) or (3), any order or regulations made by the Department under this Act shall be subject to negative resolution.

(2) Subsection (1) does not apply—

(a) to an order under section ^{F1}... 93(6), 165, 167, 181 or 185, paragraph 10 of Schedule 1 or paragraph 6 of Schedule 3;

(b) to regulations under section 119, 122 or 158; or

(c) to any regulations to which section [^{F2}16A(7) or] 172(3) applies.

(3) Subsection (1) applies subject to [^{F3}sections 32(3) and] 182(4).

(4) Before making any regulations under section 64, 66, 68, 119, 122, 157, 158 or 167 or Schedule 6 the Department shall consult such persons or bodies of persons as it considers appropriate.

(5) Any regulations made by the Department or the Commission under this Act may make such supplemental, incidental, consequential or transitional provision or savings as the Department, or as the case may be, the Commission, considers appropriate.

(6) Any regulations made by the Commission under this Act shall be published in such manner as the Commission thinks fit.

Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Cross Heading: Supplementary. (See end of Document for details)

Textual Amendments

- F1** Word in s. 179(2)(a) repealed (19.1.2013) by Charities Act (Northern Ireland) 2013 (c. 3), s. 10(1), Sch. 1 para. 25(2), 2
- F2** Words in s. 179(2)(c) inserted (30.3.2022) by Charities Act (Northern Ireland) 2022 (c. 11), s. 3(6)
- F3** Words in s. 179(3) substituted (19.1.2013) by Charities Act (Northern Ireland) 2013 (c. 3), s. 10(1), Sch. 1 para. 25(3)

General interpretation

180.—(1) In this Act—

“charitable purposes” means purposes which are exclusively charitable purposes as defined by section 2;

“charity” has the meaning given in section 1;

“charity trustees” means the persons having the general control and management of the administration of a charity;

“CIO” means charitable incorporated organisation;

“the Commission” means the Charity Commission for Northern Ireland;

“company” means a company [^{F4}registered under the Companies Act 2006 in Northern Ireland];

“the Court”, subject to Article 14(b) of the County Courts (Northern Ireland) Order 1980 (NI 3), means the High Court;

“the Department” means the Department for Social Development;

“financial year”—

(a) in relation to a charity which is a company, shall be construed in accordance with section 390 of the Companies Act 2006 (c. 46), and

(b) in relation to any other charity, shall be construed in accordance with regulations made by virtue of section 64(2)[^{F5}but this is subject to any provision of regulations made by virtue of paragraph 3(5) of Schedule 6 (financial years of subsidiary undertakings)];

“gross income”, in relation to a charity, means its gross recorded income from all sources including special trusts;

“independent examiner”, in relation to a charity, means such a person as is mentioned in section 65(3)(a);

“institution” means any institution whether incorporated or not and includes a trust or undertaking;

“members”, in relation to a charity with a body of members distinct from the charity trustees, means any of those members;

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“modifications” includes additions, omissions and amendments;

“the official custodian” means the official custodian for charities (see section 11);

“permanent endowment” shall be construed in accordance with section 1(3);

“public benefit” shall be construed in accordance with section 3;

[^{F6}“the public benefit requirement” has the meaning given by section 3(1);]

“public charitable collection” has the meaning given by section 131(2);

“public collections certificate” means a certificate issued under section 138;

“the register” means the register of charities kept under section 16, and “registered” shall be construed accordingly;

“special trust” means property which is held and administered by or on behalf of a charity for any special purposes of the charity, and is so held and administered on separate trusts relating only to that property but a special trust shall not, by itself, constitute a charity for the purposes of Part 8;

“statutory provision” has the meaning given by section 1(f) of the Interpretation Act (Northern Ireland) 1954 (c. 33);

“the Tribunal” means the Charity Tribunal for Northern Ireland;

“trusts” in relation to a charity, means the provisions establishing it as a charity and regulating its purposes and administration, whether those provisions take effect by way of trust or not, and in relation to other institutions has a corresponding meaning.

(2) In this Act, “document” includes information recorded in any form, and, in relation to information recorded otherwise than in legible form—

- (a) any reference to its production shall be construed as a reference to the [^{F7}provision] of a copy of it in legible form; and
- (b) any reference to the [^{F8}provision] of a copy of, or extract from, it shall accordingly be construed as a reference to the [^{F8}provision] of a copy of, or extract from, it in legible form.

(3) No vesting or transfer of any property in pursuance of any provision of Part 6, 9, 11, 12 or 14 shall operate as a breach of a covenant or condition against alienation or give rise to a forfeiture.

Textual Amendments

- F4** Words in s. 180(1) in the definition of "company" substituted (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 26\(2\)](#)
- F5** Words in s. 180(1) inserted (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 26\(3\)](#)
- F6** Words in s. 180(1) inserted (19.1.2013) by [Charities Act \(Northern Ireland\) 2013 \(c. 3\), s. 10\(1\), Sch. 1 para. 26\(4\)](#)

Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Cross Heading: Supplementary. (See end of Document for details)

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| <p>F7 Word in s. 180(2)(a) substituted (19.1.2013) by Charities Act (Northern Ireland) 2013 (c. 3), s. 10(1), Sch. 1 para. 6(4)(b)</p> <p>F8 Word in s. 180(2)(b) substituted (19.1.2013) by Charities Act (Northern Ireland) 2013 (c. 3), s. 10(1), Sch. 1 para. 6(4)(b)</p> |
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Amendments reflecting changes in company law

181.—(1) The Department may by order make such amendments of this Act as it considers appropriate—

- (a) in consequence of, or in connection with, the extension of the Companies Acts to Northern Ireland by section 1284 of the Companies Act 2006 (c. 46);
- (b) in consequence of, or in connection with, any changes made or to be made by any statutory provision to the provisions of company law relating to the accounts of charitable companies or to the auditing of, or preparation of reports in respect of, such accounts; or
- (c) for the purposes of, or in connection with, applying provisions of Schedule 6 (group accounts) to charitable companies that are not required to produce group accounts under company law.

(2) In this section—

- “accounts” includes group accounts;
- “amendments” includes modifications and repeals;
- “charitable companies” means companies which are charities;
- “company law” means statutory provisions relating to companies.

(3) An order under this section shall not be made unless a draft of the order is laid before and approved by a resolution of the Assembly.

Further provision

182.—(1) The Department may by order make such supplementary, incidental or consequential provision as it thinks appropriate—

- (a) for the general purposes, or any particular purpose, of this Act;
- (b) in consequence of any provision made by or under this Act, or for giving full effect to it.

(2) The Department may by order make such transitional or transitory provisions and savings as it considers appropriate in connection with—

- (a) the coming into operation of any provision of this Act; or
- (b) any provision made by an order under subsection (1).

Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Cross Heading: Supplementary. (See end of Document for details)

(3) An order under this section may amend, modify or repeal any statutory provision (including a statutory provision restating, with or without modifications, a statutory provision amended by this Act).

(4) An order which does so shall not be made unless a draft of the order has been laid before and approved by a resolution of the Assembly.

(5) The powers conferred by this section are not restricted by any other provision of this Act.

Minor and consequential amendments

183 The statutory provisions mentioned in Schedule 8 shall have effect with the minor and consequential amendments specified there.

Commencement Information

I1 S. 183 in operation at 24.6.2013 for specified purposes by [S.R. 2013/145](#), [art. 2](#), [Sch.](#)

Repeals

184 Subject to any savings or transitional provisions made by or under this Act, the statutory provisions mentioned in Schedule 9 are repealed to the extent specified there.

Commencement Information

I2 S. 184 in operation at 24.6.2013 for specified purposes by [S.R. 2013/145](#), [art. 2](#), [Sch.](#)

I3 [S. 184](#) in operation at 1.1.2016 for specified purposes by [S.R. 2015/383](#), [art. 2\(3\)](#), [Sch.](#)

Commencement

185.—(1) This Act, except section 180, this section and section 186, comes into operation on such day or days as the Department may by order appoint.

(2) Without prejudice to section 17(5) of the Interpretation Act (Northern Ireland) 1954 (c. 33) (statutory powers and duties generally), an order under subsection (1) may provide that provisions are to come into operation on different days in relation to charities of different descriptions.

Subordinate Legislation Made

P1 [S. 185\(1\)](#) power partly exercised: 27.3.2009 appointed for specified provisions by [S.R. 2009/138](#), [art. 2](#), [Sch.](#);

25.9.2009 appointed for specified provisions by [S.R. 2009/324](#), [art. 2](#);

18.2.2011 appointed for specified provisions by [S.R. 2011/11](#), [art. 2](#), [Sch.](#)

Changes to legislation: *There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Cross Heading: Supplementary. (See end of Document for details)*

Short title

186 This Act may be cited as the Charities Act (Northern Ireland) 2008.

Changes to legislation:

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