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*Changes to legislation: There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Paragraph 13. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### GROUP ACCOUNTS

##### *Aggregate gross income*

**13** The Department may by regulations make provision for determining for the purposes of this Schedule the amount of the aggregate gross income for a financial year of a group consisting of a parent charity and its subsidiary undertaking or undertakings.

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#### **Commencement Information**

- I1** Sch. 6 para. 13 in operation at 28.11.2015 for specified purposes by [S.R. 2015/383](#), **art. 2(2)**
- I2** Sch. 6 para. 13 in operation at 1.1.2016 in so far as not already in operation by [S.R. 2015/383](#), **art. 2(3)**, **Sch.**

**Changes to legislation:**

There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Paragraph 13.