



2013 CHAPTER 3

Amendments of 2008 Act

The public benefit requirement

1.—(1) For section 3 of the 2008 Act (the “public benefit” test) there shall be substituted the following section—

“3 The public benefit requirement

(1) In this Act “the public benefit requirement” means the requirement in section 2(1)(b) that a purpose falling within section 2(2) must be for the public benefit if it is to be a charitable purpose.

(2) In determining whether the public benefit requirement is satisfied in relation to any purpose falling within section 2(2), it is not to be presumed that a purpose of a particular description is for the public benefit.

(3) In this Act any reference to the public benefit is a reference to the public benefit as that term is understood for the purposes of the law relating to charities in Northern Ireland.

(4) Subsection (3) is subject to subsection (2).”.

(2) This section shall be deemed always to have had effect.