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STATUTORY RULES OF NORTHERN IRELAND

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**2011 No. 12**

**The Charities Act 2008 (Transitional  
Provision) Order (Northern Ireland) 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<sup>(1)</sup> or Part 11 of the Corporation Tax Act 2010<sup>(2)</sup> 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<sup>(3)</sup>.

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(1) 2007 c. 3  
(2) 2010 c. 4  
(3) 2010 c. 13