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STATUTORY RULES OF NORTHERN IRELAND

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**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).

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(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

(L.S.)

*Maeve Walls*  
A senior officer of the Department for Social  
Development

## SCHEDULE

Article 2

<i>Provision of the Act</i>	<i>Subject matter</i>
Section 5	Special provisions about recreational charities, etc
Section 10(3)	The Commission's incidental powers
Section 12(3) and (4)	The Charity Tribunal for Northern Ireland
Section 13(5) to (7)	Practice and procedure
Section 14	Appeal from Tribunal
Section 15	Intervention by Attorney General
Section 20(1), (2)(b)-(e), (4), (6) and (8)	Power of Commission to require charity's name to be changed
Section 21(1) and (2)	Effect of direction under section 20 where charity is a company
Section 22	General power to institute inquiries
Section 23(1) to (4) (except in so far as it relates to the official custodian)	Power to call for documents and search records
Section 25	Supply of false or misleading information to Commission, etc.
Section 31	Concurrent jurisdiction with High Court for certain purposes
Section 32	Further powers to make schemes or alter application of charitable property
Section 33 (except subsection (1)(b)(iii))	Power to act for protection of charities
Section 34	Power to suspend or remove trustees, etc. from membership of charity
Section 35	Supplementary provisions relating to interim manager appointed for a charity
Section 36	Power to give specific directions for protection of charity
Section 37	Power to direct application of charity property
Section 38	Copy of order under section 33,34, 36 or 37, and Commission's reasons, to be sent to charity
Section 39	Publicity relating to schemes
Section 40 (except subsection (1)(a))	Publicity for orders relating to trustees or other individuals
Section 46	Power to authorise dealings with charity property, etc.
Section 47	Power to authorise ex gratia payments, etc.
Section 48	Power to give directions about dormant bank accounts of charities
Section 49	Power to give advice and guidance
Section 50	Power to determine membership of charity

*Status: This is the original version (as it was originally made).*

<i>Provision of the Act</i>	<i>Subject matter</i>
Section 51(3) to (5) (in so far as subsections (3) and (4) are applied by subsection (5))	Powers for preservation of charity documents
Section 52	Power to enter premises
Section 53	Proceedings by Commission
Section 54	Proceedings by other persons
Section 55	Report of section 22 inquiry to be evidence in certain proceedings
Section 56	Powers in relation to certain English, Welsh and Scottish charities
Section 64(1) and (2) (for the purposes of making regulations only)	Annual statements of accounts
Section 65(10)(b) (for the purposes of amending subsection (4) only)	Annual audit or examination of charity accounts
Section 66(1) (for the purposes of making regulations only)	Supplementary provisions relating to audits, etc.
Section 68(1)(b) (for the purposes of making regulations only)	Annual reports
Section 70(1) (for the purposes of making regulations only)	Annual returns by charities
Section 86	Persons disqualified for being trustees of a charity
Section 87	Persons acting as charity trustee while disqualified
Section 88	Remuneration of trustees, etc. providing services to charity
Section 89	Supplementary provisions for purposes of section 88
Section 90	Disqualification of trustee receiving remuneration under section 88
Section 93	Trustees' indemnity insurance
Section 172	Fees and other amounts payable to Commission
Section 173	Enforcement of requirements by order of Commission
Section 174 (except in so far as it applies to sections 33(1)(b)(iii), 66(2) and 84)	Enforcement of orders of Commission
Section 175	Other provisions as to orders of Commission
Section 176	Directions of the Commission
Section 177	Miscellaneous provisions as to evidence
Section 178 (except subsection (2)(a) and (d))	Restriction on institution of proceedings for certain offences

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<i>Provision of the Act</i>	<i>Subject matter</i>
Schedule 3 (except in so far as paragraph 2(2)(b) relates to the official custodian)	Appeals and applications to Tribunal
Schedule 4	Reference to the Tribunal
Schedule 5 (in so far as it is applied by section 89(6))	Meaning of “connected person” for purposes of section 57(2)
Schedule 8, paragraphs 9 and 13(3), (4) and (5)	Minor and consequential amendments

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### **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order makes transitional provision bringing Northern Ireland charities within the jurisdiction of the Charity Commission for Northern Ireland (“the Commission”) for the purposes of those provisions of the Charities Act (Northern Ireland) 2008 (“the Act”) commenced by the Charities (2008 Act) (Commencement No. 3) Order (Northern Ireland) 2011.

Article 2(1) allows 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 relevant Income and Corporation Tax legislation, to be treated as if it were a charity within the meaning of section 1 of the Act, for the purposes of the provisions listed in the Schedule.

Article 2(2) provides for interpretation of “for charitable purposes only” in Article 2(1).