EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into operation sections 1 to 3, 12(1) and (2), 13(1) to (4) and (8) and (9) of, and Schedule 2 to, the Charities Act (Northern Ireland) 2008 ("the Act").

Section 1 outlines the meaning of "charity" under the Act. Sections 2 and 3 expand on the definition of "charity" given in section 1 and set out what is meant by "charitable purpose" and the "public benefit" test, respectively.

Section 12(1) and (2) and Schedule 2 make provision relating to the establishment of the Charity Tribunal for Northern Ireland ("the Tribunal") while section 13(1) to (4) and (8) and (9) enable the Lord Chancellor to make rules regulating the exercise of the Tribunal's functions.