
STATUTORY RULES OF NORTHERN IRELAND

2013 No. 211

**The Charities Act 2008 (Transitional
Provision) Order (Northern Ireland) 2013**

Institutions to be treated as charities

2.—(1) For the purposes of the Charities Act (Northern Ireland) 2008, an institution established under the law of Northern Ireland, which has been recognised as being eligible for the exemptions from tax provided by Part 10 of the Income Tax Act 2007⁽¹⁾ (special rules about charitable trusts etc) or Part 11 of the Corporation Tax Act 2010⁽²⁾ (charitable companies etc) (except a body qualifying as a scientific research association by virtue of section 469 of that Act) 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) Where an institution is treated under paragraph (1) as if it were a charity, it shall cease to be treated as if it were a charity immediately upon either registration in the register or a decision not to register that institution in the register.

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