

# Transitional provision for the establishment of the register of charities in Northern Ireland

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**CATEGORY:**  
ARTICLE

The Charities Act 2008 (Transitional Provision) Order (Northern Ireland) 2013 (the '**Order**'), which came into operation on 19 August 2013, makes transitional provision for more charities to come within the jurisdiction of the Charity Commission for Northern Ireland pending the establishment of the register of charities later this year.

The Order was made in response to a decision by the Charity Tribunal, which had concluded that under the Charities Act 2008 (Transitional Provision) Order (Northern Ireland) 2011 (now replaced by the Order), an institution had to be established under the law of Northern Ireland and granted charitable status for tax purposes by HMRC in order to be treated as a charity. The Order makes it clear that organisations which have registered with HMRC for charitable tax purposes are to be treated as charities by the Charity Commission for Northern Ireland, thus allowing the Commission to apply its powers to those organisations.

The Charity Commission for Northern Ireland will be liaising with HMRC to create an updated 'deemed list' of Northern Ireland charities, which will be published on its [website](#).