



Government Circular No 108/92

THE TRADE UNIONS ACT 1991

THE TRADE UNIONS AND EMPLOYERS' ASSOCIATIONS  
REGULATIONS 1992

Approved by Tynwald 17 March 1992

Coming into operation 1st April 1992

In exercise of the powers conferred on the Department of Industry by sections 2, 6 and 7 of the Trade Unions Act 1991(a), and of all other enabling powers, the following Regulations are hereby made:-

*Citation, commencement and interpretation*

1. (1) These Regulations may be cited as the Trade Unions and Employers' Associations Regulations 1992 and, subject to section 7(3) of the Act, shall come into operation on the 1st April 1992.

(2) In these Regulations -

"the Act" means the Trade Unions Act 1991;

"annual return" means the return required by section 6(2) of the Act;

"the register" means the register of trade unions or the register of employers' associations, as the case may be, required to be maintained by section 2(1) of the Act, and "registration" means registration in the register;

"the UK Act" means the Trade Union and Labour Relations Act 1974 (an Act of Parliament)(b).

*Forms*

2. (1) The following forms (set out in the Schedule) are prescribed for the purposes of sections 2, 3 and 6 of the Act -

---

(a) 1991 c.20 (b) 1974 c.52

the register	form 1
application for registration	form 2
certificate of registration	form 3
application for amendment of register	form 4
annual return	form 5

(2) Nothing in this regulation or regulation 7 requires the register to be kept in documentary form.

*Contents of register*

3. In addition to the matters specified in section 2(2)(a), (b) and (c) of the Act, the register shall include the following particulars -

- (a) whether the trade union or employers' association is a branch of another trade union or employers' association and, if so, the name of that trade union or employers' association and whether it is registered;
- (b) whether the trade union or employers' association has a branch in the Isle of Man and, if so, the name of the branch;
- (c) in the case of a trade union, whether it is a United Kingdom union.

*Applications for registration or amendment of the register*

4. Without prejudice to section 2(4) of the Act, an application for registration or for amendment of the register shall be accompanied by such evidence as the Chief Registrar may direct -

- (a) that the applicants are duly authorised by the trade union or employers' association in question to make the application and, where appropriate, to give the undertaking required by section 2(5) of the Act;
- (b) in the case of a trade union, that the union is or is not a United Kingdom union.

*Application fees*

5. The following fees are payable on an application for registration or amendment of the register -

- (a) for registration £40
- (b) for amendment of the register £10

*Allocation of number to union or association*

6. On entering a trade union or employers' association in the register the Chief Registrar shall allocate a unique number to the union or association, and that number shall be entered in the register and the certificate of registration.

*Maintenance and inspection of register etc.*

7. (1) The register and the following documents (or copies thereof) shall be kept at the General Registry -

- (a) every application for registration or amendment of the register,
- (b) every copy of rules lodged with an application for registration or amendment of the register, and
- (c) every annual return sent to the Chief Registrar under section 6(2) of the Act.

(2) The Chief Registrar shall permit any person who so requests, free of charge, at any time when the General Registry is open for business, -

- (a) to inspect the register and any of the documents specified in paragraph (1) and
- (b) to take copies thereof.

(3) The duties imposed by paragraphs (1) and (2) do not apply to any document specified in paragraph (1) which was lodged with or sent to the Chief Registrar more than 6 years before the relevant time, except a copy of rules which have not been superseded by rules, a copy of which has been subsequently lodged.

(4) The duty imposed by paragraph (2)(a) is complied with, where the register is kept otherwise than in documentary form, if the entries in it which the person wishes to examine are made available for inspection in visible and legible form.

(5) The duty imposed by paragraph (2)(b) does not oblige the Chief Registrar to provide facilities for photocopying documents.

*Amendment of certificate of registration*

8. If the name of a trade union or employers' association is changed, the Chief Registrar shall issue a new or amended certificate of registration.

*Annual returns*

9. (1) Subject to regulation 11(1), an annual return shall be sent to the Chief Registrar before 1st June in every year and shall relate to the last preceding calendar year.

(2) An annual return shall be signed by such persons as the Chief Registrar may direct.

(3) An annual return shall contain -

- (a) revenue accounts indicating the income and expenditure of the trade union or employers' association for the period to which the return relates;
- (b) a balance sheet as at the end of that period;
- (c) such other accounts (if any) as the Chief Registrar may require;
- (d) a copy of the rules of the trade union or employers' association as in force at the end of that period (unless a copy of those rules as in force at the end of that period has been lodged during that period under section 2(4) of the Act);
- (e) a copy of the report made by the auditor or auditors of the trade union or employers' association on those accounts under regulation 14;
- (f) such other documents relating to those accounts and such further particulars as the Chief Registrar may require, subject in the case of the accounts contained in the return to such modifications (if any) as may be necessary to secure compliance with paragraph (4).

(4) Every revenue account, every balance sheet and every other account contained in a return in accordance with paragraph (3) shall give a true and fair view of the matters to which it relates.

(5) Every annual return shall have attached to it a note of all changes in the officers of the union or association during the period to which the return relates.

*Special provision for United Kingdom unions*

10 (1) In the case of a United Kingdom union in respect of which the Chief Registrar is satisfied that a direction is for the time being in force under paragraph 5 of Schedule 2 to the UK Act, there shall be substituted in regulation 9(1) -

- (a) for the calendar year such period, or
- (b) for the 1st June such date,

as is specified in the direction.

(2) Where this paragraph applies, the duty to include revenue accounts and a balance sheet in the annual return of a United Kingdom union is satisfied if the return contains -

- (a) a copy of the revenue accounts and balance sheet of the union contained in the return filed in accordance with section 11(2) of the UK Act; and
- (b) an account of the receipts and payments of the union in the Island in the period to which the return relates.

(3) Paragraph (2) applies where the Chief Registrar is satisfied, on the certificate of the auditor or auditors of the union, that -

- (a) no moneys in the Island or elsewhere have, during the period to which an annual return relates, been under the control or at the disposal of any official, committee or member of the union in the Island except for the purpose of sub-paragraph (b); and
- (b) all receipts of the union in the Island in that period have, in accordance with the rules of the trade union, been forthwith remitted to the United Kingdom.

#### *Qualifications of auditors*

11. (1) None of the following persons shall act as auditor of a trade union or employers' association -

- (a) an officer or employee of the trade union or employers' association or of any of its branches or sections;
- (b) a person who is a partner of, or in the employment of, or who employs, such an officer or employee;
- (c) a body corporate;

and in this paragraph "officer" does not include an auditor.

(2) Without prejudice to paragraph (1), a person may not act as the auditor or one of the auditors of a trade union or employers' association unless he is qualified by virtue of paragraph (3), (4) or (5).

(3) A person is qualified to act as auditor of a trade union or employers' association if he is a member of one or more of the following bodies -

- (a) the Institute of Chartered Accountants in England and Wales;
- (b) the Institute of Chartered Accountants of Scotland;
- (c) the Chartered Association of Certified Accountants;
- (d) the Institute of Chartered Accountants in Ireland;

(e) the Chartered Institute of Public Finance and Accountancy.

(4) A person is qualified to act in respect of any accounting period as auditor of a United Kingdom trade union if he is permitted by paragraph 7, 8 or 9 of Schedule 2 to the UK Act to act in respect of that accounting period as auditor of that union (or, where that union is a branch of a United Kingdom trade union, of the trade union of which it is a branch).

(5) A person is qualified to act in respect of any accounting period as auditor of a trade union other than a United Kingdom trade union if, before he commences so to act, he satisfies the Chief Registrar that he is a fit and proper person so to act.

#### *Appointment or removal of auditors*

12. (1) This regulation applies notwithstanding anything in the rules of a trade union or employers' association.

(2) An auditor or auditors of a trade union or employers' association shall not be removed from office except by resolution of the union or association passed at a general meeting of its members, or of delegates of its members.

(3) A qualified auditor appointed to audit its accounts for the preceding accounting year shall (subject to paragraph (4)) be re-appointed as auditor for the current accounting year unless -

- (a) a resolution has been passed at a general meeting of the trade union or employers' association appointing somebody instead of him or providing expressly that he shall not be re-appointed; or
- (b) he has given to the trade union or employers' association notice in writing of his unwillingness to be re-appointed; or
- (c) he is ineligible for appointment as its auditor or one of its auditors for the current accounting year; or
- (d) he has ceased to act as its auditor or one of its auditors by reason of incapacity.

(4) Where notice is given of an intended resolution to appoint some person or persons in place of a retiring auditor and the resolution cannot be proceeded with because of the death or incapacity of that person or persons, or because he is or they are ineligible for appointment as auditor or auditor for the current accounting year, the retiring auditor shall not be automatically re-appointed by virtue of paragraph (3).

(5) For the purposes of this regulation a person is ineligible for appointment as auditor of a trade union or employers' association for the current accounting year if, and only if -

- (a) he would be precluded by regulation 11(1) from acting as its auditor for that year; or

(b) he is not a qualified auditor at the time when his appointment falls to be considered.

(6) In this regulation -

"qualified auditor", in relation to a trade union or employers' association means a person qualified to be its auditor or one of its auditors in accordance with regulation 11(3), (4) or (5);

"the current accounting year", in relation to the appointment of an auditor, means the accounting year in which the question of that appointment arises; and

"the preceding accounting year" means the accounting year immediately preceding the current accounting year.

#### *Rights of auditors*

13. Every auditor of a trade union or employers' association -

- (a) has a right of access at all time to its accounting records and to all other documents relating to its affairs;
- (b) is entitled to require from its officers, or the officers of any of its branches or sections, such information and explanations as he thinks necessary for the performance of his duties as auditor;
- (c) is entitled to attend any general meetings of its members, or of delegates of its members, and to receive all notices of and other communications relating to any general meeting which any such members or delegate is entitled to receive; and
- (b) is entitled to be heard at any meeting which he attends on any part of the business of the meeting which concerns him as auditor.

#### *Auditors' reports*

14. (1) The auditor or auditors of a trade union or employers' association shall make a report to it on the accounts of the trade union or employers' association audited by him or them and contained in its annual return.

(2) The report shall state whether, in the opinion of the auditor or auditors, those accounts give a true and fair view of the matters to which they relate.

(3) It is the duty of the auditor or auditors, in preparing a report under paragraph (1), to carry out such investigations as will enable him or them to form an opinion as to the following matters -

- (a) whether the trade union or employers' association has kept proper accounting records in accordance with the requirements of section 6 of the Act;

- (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
- (c) whether the accounts to which the report refers are in agreement with the accounting records;

and if in the opinion of the auditor or auditors the trade union or employers' association has failed to comply with section 6(1)(a) or (b) of the Act, or if the accounts to which the report relates are not in agreement with the accounting records, the auditor or auditors shall state that fact in the report.

(4) If an auditor fails to obtain all the information and explanations which, to the best of his knowledge and belief, are necessary for the purposes of an audit, he shall state that fact in his report.



Regulation 2.

SCHEDULE

FORMS

FORM 1

REGISTER OF TRADE UNIONS OR EMPLOYERS' ASSOCIATIONS

---

Name of Trade Union/Employers' Association

---

Date of Registration

Date of last amendment

Registered Number

---

Name and address of resident official

---

Address in the Isle of Man for service of notices etc.

---

The [trade union] [employers' association] [is not a branch of another [trade union] [employers' association]] [is a branch of

Name of principal  
[trade union] [employers' association]

which is/is not registered in the Isle of Man]

---

The [trade union] [employers' association] has [no] [the following branch(es) in the Isle of Man :

Name(s) of branch(es)]

---

[The trade union is [not] a United Kingdom union.]

FORM 2

APPLICATION FOR REGISTRATION

Trade Unions Act 1991  
Trade Unions and Employers' Associations Regulations 1992

To the Chief Registrar  
General Registry  
Douglas  
Isle of Man

I/We the undersigned apply for registration as [a trade union] [an employers' association] of

Name of [trade union] [employers' association]

I/We certify as follows:-

1. The following is an official of the [trade union] [employers' association] who is resident in the Isle of Man :

Full name

Address in the Isle of Man

Office held

2. The address of the [trade union] [employers' association] in the Isle of Man for the service of notices and other proceedings is :

Address

3. The [trade union] [employers' association] is a branch of

Name of principal  
trade union or employers' association

which [is][is not] registered in the Isle of Man. OR

3. The [trade union] [employers' association] has the following branch(es) in the Isle of Man :

Name(s) of branch(es)

[4. The trade union is not a United Kingdom union within the meaning of the Trade Unions Act 1991.] See note below OR

[4. The trade union is a United Kingdom union within the meaning of the Trade Unions Act 1991.

I/We undertake on behalf of the trade union that the trade union will comply with any order, award, injunction, direction or other judgment (whether interim or final) in any proceedings in a court of competent jurisdiction in the Isle of Man to which the trade union is a party.] See note below,

I/we certify that I am/we are authorised to make this application [and to give the undertaking above] by a resolution of a [general meeting of the members] [a meeting of the executive committee] of the [trade union] [employers' association] held on 19 or as the case may be See note,

Dated 19 Signatures of 7 or more members  
or official by whom application is made

Note: [Insert any general directions under regulation 4.]

This application must be accompanied by the prescribed fee and a copy of the rules of the trade union or employers' association.

FORM 3

CERTIFICATE OF REGISTRATION

Trade Unions Act 1991  
Trade Unions and Employers' Associations (Registration) Regulations 1992

I hereby certify that

Name of trade union or employers' association

is registered in the Register of [Trade Unions] [Employers' Associations] in accordance with the Trade Unions Act 1991.

Registered number:

Dated 19 Signed

Chief Registrar

FORM 4

APPLICATION FOR AMENDMENT OF REGISTER

Trade Unions Act 1991  
Trade Unions and Employers' Associations Regulations 1992

To the Chief Registrar  
General Registry  
Douglas  
Isle of Man

Name of [trade union] [employers' association]:

Registered number:

I/We the undersigned apply for the following amendment of the entry of the above [trade union] [employers' association] in the register:

Details of entry and amendment required

I/we certify that I am/we are authorised to make this application by a resolution of a [general meeting of the members] [a meeting of the executive committee] of the [trade union] [employers' association] held on  
19     or as the case may be See note.

Dated

19

*Signatures of 7 or more members  
or official by whom application is made*

Note; *[Insert any general directions under regulation 4.]*

This application must be accompanied by the prescribed fee and (where the rules have been amended) a copy of the rules of the trade union or employers' association.

FORM 5

ANNUAL RETURN

Trade Unions Act 1991  
Trade Unions and Employers' Associations Regulations 1992

To the Chief Registrar  
General Registry  
Douglas  
Isle of Man

Name of [trade union] [employers' association]:

Registered number:

ANNUAL RETURN for year ended 31st December 19 '1

I/We the undersigned certify -

- (a) that the attached financial documents are the accounts, balance sheet and auditors' report of the [trade union] [employers' association] for the above year as required by the Regulations;
- (b) that the [attached rules] [rules lodged on 19 ] are the rules of the [trade union] [employers' association] in force at the end of that year;
- (c) that the number of members of the [trade union] [employers' association] at the end of that year was
- (d) that all changes in the officers of the [trade union] [employers' association] during that year are as stated in the attached note.

Dated

19

*Signatures of persons as  
directed under reg.9(2)*

or as directed under reg.10(1).

MADE this 25th day of February

1992



Minister for Industry

---

EXPLANATORY NOTE

*This note is not part of the Regulations.)*

These Regulations make provision for the registration of trade unions and employers' associations under sections 1 to 6 of the Trade Unions Act 1991, the forms of registers, applications, certificates of registration and annual returns, the inspection of rules, annual returns etc. lodged with the Chief Registrar, and the qualifications, appointment, removal and functions of auditors of trade unions and employers' associations.