CHARITIES REGISTRATION ACT 1989

THE CHARITIES (EXEMPTION) REGULATIONS 2008

Approved by Tynwald 21 May 2008

Coming into operation 23 May 2008

In exercise of the powers conferred on the Deemsters by sections 2(3) and 11(1) of the Charities Registration Act 1989 (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 Charities (Exemption) Regulations 2008 and, subject to section 11(2) of the Act, shall come into operation on the 23rd day of May 2008.

(2) In these Regulations “the Act” means the Charities Registration Act 1989.

Exemption from registration

2. Institutions which comply with the conditions set out in the Schedule are prescribed for the purposes of section 2(3) of the Act (exemption from registration).

Regulation 2.

SCHEDULE
CONDITIONS

1. The initial funds of the institution originate from a named donor or donors, and information sufficient to identify the donor or donors or, in the case of an incorporated donor, the beneficial owner of the donor, has been provided to the Attorney General.

2. The name of the institution has been approved by the Attorney General.

(a) 1989 c. 11

Price £0.65  Price Code A
In the case of an institution of the incorporated type, and that of an incorporated institution, the provisions of the governing instrument and the provisions of the government instrument and any regulations have been noted. Each institution shall provide, within 6 months of the end of each financial year of the institution, a copy of the accounts of the institution to the auditor, and the auditor's report shall be in the form prescribed under the Act. The accounts shall be made up at least once in each calendar year and provided that the accounts shall be made up at least once in each calendar year.

Appointment:

The attorney-general shall appoint the auditor of all institutions, and the auditor shall be notified of the appointment of all auditors. The appointment of the auditor shall be made up at least once in each calendar year.

Powers of the auditor include the power to require the records, books, and other documents of the institution and any other documents, books, and records referred to in any regulations under the Act. The auditor shall have the power to require the records, books, and other documents of the institution to be made up at least once in each calendar year.

The provisions of the governing instrument of the institution, which has been approved by the attorney-general, is provided.
and in consequence from the requirement to register and accounts in the General Registry.

conditions in the Schedule from the requirement to register under the Charities Registration Act 1999.

These Regulations exempt institutions established for charitable purposes which comply with the


EXPLANATORY NOTE

Second Deemster
D. C. Doyle

Her Majesty’s First Deemster and Clerk of the Rolls
J. Michael Kennish

Made the 31st day of March 2008

The instrument complies with the requirements of the Government Instrument.