

# WHISTLEBLOWING - A BRIEF GUIDE AUGUST 2019



**Isle of Man**  
Government

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## Introduction

This is a short guide to the provisions in the Employment Act 2006 which protect workers who 'blow the whistle' about wrongdoing. The Guide contains information as to the persons who may be protected, the kinds of disclosures which may be protected, and the circumstances in which such disclosures are protected.

The basic requirements to be protected are as follows:

- the person making the disclosure must be a 'worker' (see 1.1);
- the information revealed must be of the right type (a 'qualifying disclosure') (see 3.1); and
- it must be revealed to the right person, and in the right way (making it a 'protected disclosure') (see 4).

In general, workers should be able to make disclosures about wrongdoing to their employer, so that problems can be identified and resolved quickly within organisations. Many employers have internal procedures for this purpose and the Department for Enterprise would encourage employers to adopt such procedures (see further at 8 below).

Workers who are unsure as to whether to make a disclosure, or as to whether a disclosure would qualify as a 'protected disclosure', may wish to obtain professional advice before proceeding (and note that anything that is said to a legal adviser in order to get such advice is automatically protected).

The booklet is written in general terms and is not intended to be a complete or authoritative statement of the law. In a work of this size, it is impossible to provide a definitive statement of the law, which, in any case, is the function of the Employment and Equality Tribunal and the High Court. Only the official wording of Acts, Regulations and Orders, and the interpretation given by the Courts, are authoritative.

No responsibility can be accepted for errors or omissions, or their consequences.

## 1. Who is protected?

The provisions within the Employment Act 2006 which deal with whistleblowing cover most **workers** over school leaving age.

### 1.1 Who is a 'worker'?

For the purpose of the provisions on whistleblowing, the Employment Act 2006 extends the usual definition of 'worker' used elsewhere in the Act so as to include all of the following:

- employees, that is, persons who have a contract of employment;
- workers who work under some other contract for a party to the contract (not being clients or customers);
- agency workers, that is persons supplied by an employment business to work for its client (including self employed agency workers);
- home workers, that is persons who do all or part of their work at home;
- NHS primary care providers (such as general practitioners, certain dentists, pharmacists and opticians);
- trainees or persons on work experience. This covers persons who are undertaking work experience as part of a training course or who are training for employment except where the course is run by an educational establishment (which includes any university, college or school).

The Act uses an extended definition of 'employer' in respect of the provisions on whistleblowing so that:

- in the case of an agency worker, it includes the person who substantially determines or determined the terms on which the worker is or was engaged;
- in the case of a NHS primary care provider it includes the Department of Health and Social Care; and
- in the case of a trainee or person on work experience it covers the person providing work experience or training.

In practice this means that a worker will be protected if he or she blows the whistle against a party that might not, were it not for the extended definition, technically be the worker's employer.

### 1.2 Qualifying periods and persons over retirement age

The Act protects employees and other workers who make a protected disclosure irrespective of their having served any minimum qualifying period whilst, in addition, employees and workers over the employer's usual retirement age are also protected.

## 2. Protection against detriment and dismissal

The Act protects workers from detriment for making or proposing to make a protected disclosure.

Detriment may take a number of forms, ranging from denial of promotion, facilities or training opportunities which the employer would otherwise have offered to termination of the contract.

### 2.1 Detriment other than termination of the contract

Where the detriment in question does not involve termination of the contract both employees and workers can bring a complaint under Part V of the Employment Act 2006 ('detriment').

### 2.2 Detriment involving termination of the contract

One important difference between the employment rights of employees and those of workers is that the right not to be unfairly dismissed applies only to employees.

- Where an employee is dismissed for making a protected disclosure he or she may make a claim for unfair dismissal under Part X of the Employment Act 2006. Where the reason for the dismissal (or, if more than one, the principal reason for dismissal) is that the employee made a protected disclosure the dismissal will be automatically unfair.
- Where the contract of a worker who is not an employee is terminated for making a protected disclosure his or her recourse is to bring a complaint of detriment under Part V of the Employment Act 2006.

### **3. What can be disclosed?**

#### **3.1 Qualifying disclosures**

Certain kinds of disclosures qualify for protection ("qualifying disclosures"). Qualifying disclosures are disclosures of information which the worker reasonably believes tend to show one or more of the following matters is either happening now, took place in the past, or is likely to happen in the future:

- a criminal offence;
- the breach of a legal obligation;
- a miscarriage of justice;
- a danger to the health or safety of any individual;
- damage to the environment; or
- deliberate covering up of information tending to show any of the above five matters.

It should be noted that in making a disclosure the worker must have reasonable belief that the information disclosed tends to show one or more of the offences or breaches listed above ('a relevant failure'). The belief need not be correct - it might be discovered subsequently that the worker was in fact wrong - but the worker must show that he held the belief, and that it was a reasonable belief in the circumstances at the time of disclosure.

#### **3.2 Disclosures about wrongdoing in the Isle of Man or overseas**

Protection applies even if the qualifying disclosure concerns a relevant failure which took place overseas, or where the law applying to the relevant failure was not that of the Isle of Man.

#### **3.3 Disclosures that involve an offence**

Disclosure of information by a worker is not a qualifying disclosure if in making it he or she commits an offence (e.g., if the disclosure is prohibited under official secrets legislation).

#### **3.4 Disclosures and legal professional privilege**

A disclosure of information, which would be protected from disclosure because of legal professional privilege, cannot be a qualifying disclosure if made by the legal adviser (or, for example, a typist in the adviser's office) to whom the information was disclosed in the course of obtaining legal advice.

## 4. Circumstances in which disclosures are protected

The Employment Act 2006 sets out a number of circumstances in which disclosures are protected ("protected disclosures"). However, there are different sets of conditions as to when each of these disclosures will be protected. For example, the conditions covering more general disclosures (see 4.6) are more onerous than those which apply when the disclosure is made to the worker's employer.

The circumstances in which disclosures are protected are set out below.

### 4.1 Qualifying disclosures to the employer or other responsible person

A qualifying disclosure will be a protected disclosure where it is made:

- to the worker's employer, either directly to the employer or by procedures authorised by the employer for that purpose (e.g. a telephone hotline); or
- to a person other than his or her employer whom the worker reasonably believes exercises responsibility for and has legal control over the conduct of the person who is responsible for the relevant failure.

#### **Example**

A nurse employed by an agency raises concerns about malpractice in the care home where she works.

In each case the only additional requirement on the worker is that he or she should act in good faith. No other requirement is necessary to qualify for protection.

Disclosure to the employer should in most cases ensure that concerns are dealt with quickly and by the person who is well placed to resolve the problem. In some small organisations, this may be the employer himself or herself.

### 4.2 Qualifying disclosures to a prescribed person

Workers who are concerned about wrongdoing or failures can make disclosures to a person or body which has been prescribed by the Department for Enterprise under the Public Interest Disclosure (Prescribed Persons) Order 2016 for the purpose of receiving disclosures about the matters concerned. If a worker makes a qualifying disclosure to such a person or body, it will be a protected disclosure provided the worker:-

- makes the disclosure in good faith;
- reasonably believes that the information, and any allegation it contains, are substantially true; and
- reasonably believes that the matter falls within the description of matters for which the person or body has been prescribed. (For example, breaches of health and safety regulations or environmental dangers can be notified to the Department of Environment, Food and Agriculture).



A list of prescribed persons, the description of matters for which they are prescribed and contact details, are shown in the **Appendix**. The persons listed have statutory functions and can provide authoritative advice and guidance to workers about matters properly disclosed to them.

#### **4.3 Qualifying disclosures to a legal adviser**

A qualifying disclosure will be a protected disclosure if it is made to a legal adviser in the course of obtaining legal advice. There are no further conditions attached.

Note that whereas this provision would cover a qualified advocate it cannot be relied upon to cover lay advisers.

#### **4.4 Qualifying disclosures to the Public Services Commission**

A qualifying disclosure made in good faith by a worker, appointed by the Public Services Commission or the Council of Ministers will be a protected disclosure if made to the Commission (either directly or via departmental officials).

#### **4.5 Qualifying disclosure about an exceptionally serious failure**

A qualifying disclosure made about a relevant failure which is exceptionally serious will be a protected disclosure if the worker:-

- makes the disclosure in good faith;
- reasonably believes that the information disclosed, and any allegation contained in it, are substantially true; and
- does not act for personal gain.

In addition, it must be reasonable for the worker to make the disclosure in view of all the circumstances, having regard in particular to the identity of the person to whom the disclosure is made.

The relevant failure must be exceptionally serious. This will be a matter of fact, and not simply a matter of the worker reasonably believing it to be exceptionally serious.

#### **4.6 More general qualifying disclosures**

A qualifying disclosure will be a protected disclosure if the following conditions are met:

Firstly, the worker must:-

- make the disclosure in good faith;
- reasonably believe that the information, and any allegation contained in it, are substantially true, and
- not act for personal gain.

In addition, one or more of the following conditions must be met:

- that at the time the worker made the disclosure, he reasonably believed that he or she would be subjected to a detriment by his or her employer if the disclosure were to be made to the employer or to a prescribed person (see 4.2);
- in the absence of an appropriate prescribed person, the worker reasonably believed that disclosure to the employer would result in the destruction or concealment of information about the wrongdoing; or
- the worker had previously disclosed substantially the same information to his or her employer or to a prescribed person.
- Finally, it must be reasonable for the worker to make the disclosure. The Employment and Equality Tribunal would decide whether the worker acted reasonably, in all the circumstances, but in particular would take into account:
  - the identity of the person to whom the disclosure was made (e.g., it may be more likely to be considered reasonable to disclose to a professional body that has responsibility for standards and conduct in a particular field, such as accountancy or medicine, than to the media);
  - the seriousness of the relevant failure;
  - whether the relevant failure is continuing or is likely to occur again;
  - whether the disclosure breaches the employer's duty of confidentiality to others (e.g. information that is made available by the worker may contain confidential details about a client);
  - what action has or might reasonably be expected to have been taken if a disclosure had been made previously to the employer or a prescribed person; and
  - whether the worker complied with any internal procedures approved by the employer if a disclosure had been made previously to the employer.

## **5. Other relevant matters**

### **5.1 Disclosures about health and safety matters**

The Employment Act 2006 provides overlapping protection for workers who, in certain circumstances, raise concerns about, or take action in connection with, health and safety matters (see sections 61 and 115 of that Act).

Under those provisions a worker (widely defined as for the protected disclosure provisions – see 1.1) has the right not to be subjected to any detriment for taking action of certain kinds in the interests of health and safety. The kinds of action by a worker which are protected are:

- carrying out activities in connection with reducing risks to health and safety, where the worker is designated by the employer to carry out such activities;
- performing functions as an acknowledged safety representative or member of an official or recognised safety committee;
- taking reasonable steps to bring risks to health and safety to the employer's attention, where either there is no safety representative or committee or it is not practicable to contact them;
- leaving, or refusing to return to, a place of work in case of serious and imminent danger; and
- taking steps to protect himself or herself or others from serious and imminent danger (unless the employer can show that the steps were negligent and deserved the action taken by the employer).

The right may be enforced by complaint to the Employment and Equality Tribunal.

The provisions on protected disclosures provide protection, as noted at 3.1, to any worker who discloses information about a health or safety danger in accordance with the provisions. Clearly, where there is a recognised health and safety representative present, the worker should normally tell him or her about the problem, as it is part of the representative's role to raise such matters with the employer. The health and safety provisions and the protected disclosure provisions in the Employment Act 2006 are therefore complementary.

### **5.2 Contractual duties of confidentiality**

The protected disclosure provisions override any provision in an agreement between a worker and his or her employer which would prevent the worker from making a protected disclosure. This applies to any agreement between the employer and worker (it might be a term in a contract of employment or a separate agreement), including agreements settling claims under the new provisions.

## 6. The Employment and Equality Tribunal and Remedies

Employees and other workers protected by the provisions can complain that they have been subjected to detriment by their employer for making a protected disclosure. As noted earlier at 2, an 'employee' can make a claim of unfair dismissal whereas a 'worker' who is not an employee and whose contract has been terminated by his or her employer for making a protected disclosure can claim that he or she has been subjected to a detriment.

The complaint should normally be made within three months of the dismissal or detriment but the Tribunal may also consider a complaint made outside the three month time limit if it was not reasonably practicable to have made the complaint within that limit but where it is made within such further period as the Tribunal considers reasonable.

In the case of an employee, where the Tribunal finds that a complaint of unfair dismissal is justified, it has powers to order re-instatement or re-employment, or the payment of compensation.

Where a worker complains that he or she has been subjected to a detriment or an employee complains that he or she has been subjected to a detriment less than dismissal and the Tribunal finds the complaint well-founded, it will make a declaration to that effect and may order the payment of compensation.

There is no limit to the amount of compensation that can be awarded in protected disclosure cases in either detriment or unfair dismissal cases. Compensation can include an award for injured feelings.

Contact details for the Employment and Equality Tribunal are as follows:

The Clerk to the Employment and Equality Tribunal  
The Office of the Tribunals' Centralised Administration  
Isle of Man Courts of Justice  
Deemsters Walk  
Bucks Road  
Douglas  
IM1 3AR

Tel.: 685941 (Mon - Fri 9 a.m. to 5 p.m.)

Fax: 685573

Email: [tribunals@gov.im](mailto:tribunals@gov.im)

Web [www.courts.im/court-procedures/tribunals-service/tribunals/](http://www.courts.im/court-procedures/tribunals-service/tribunals/)

## **7. Conciliation**

Whilst the protected disclosure provisions override any provision in an agreement between a worker and his or her employer which would prevent the worker from making a protected disclosure (see 5.2) this does not prevent the employer and worker from settling a detriment or unfair dismissal complaint.

Two considerations in arriving at a settlement are as follows:

- Any clause in such a settlement will be void in so far as it purports to preclude a worker from making a protected disclosure; and
- under section 139 of the Equality Act 2017 the settlement will only be legally binding if it is reached under the auspices of the Manx Industrial Relations Service (MIRS).

For contact details of the MIRS see 9 below.

## 8. Internal Policies

Whilst the Employment Act 2006 places no obligation on employers to have a whistleblowing policy or procedures it is good practice for employers have internal whistleblowing policies. Internal procedures that are straightforward and which workers have confidence in and are encouraged to use are more likely to result in disclosure of concerns to the employer rather than to external sources. It is recommended that employers involve the workforce, or their representatives, when drawing up, communicating and reviewing such procedures.

A good whistleblowing policy should make the following points clear:

- the organisation takes malpractice seriously, giving examples of the type of concerns to be raised, so distinguishing a whistleblowing concern from a grievance;
- the subject matter of the kinds of disclosure that are covered by the policy. (If this is wider than the provisions in respect of which there is statutory protection (see 3.1) the policy should point this out);
- which categories of worker are covered by the policy (many organisations will have to consider persons other than employees - see 1.1);
- the designated person(s) to whom disclosures should be made (including where possible the option of raising concerns outside of line management) and the methods of disclosure (e.g. a telephone hotline);
- the response that can be expected from the designated person;
- a further stage to deal with the situation where the whistleblower is dissatisfied with the action taken by the designated person;
- when and how concerns may properly be raised outside the organisation (e.g. with a regulator);
- policy regarding openness, confidentiality and anonymity;
- that it is a disciplinary matter both to victimise a bona fide whistleblower and for someone to maliciously make a false allegation;
- workers' rights under the statutory régime; and
- sources of external, independent advice.

## 9. Further Advice and Information

### 9.1 The Manx Industrial Relations Service

Employees, workers and employers can obtain further advice about protected disclosures from the Manx Industrial Relations Service, contact details of which are as follows:

Manx Industrial Relations Service  
Ground Floor  
Imperial Buildings  
Bath Place  
Douglas  
Isle of Man  
IM1 2BY

Tel.: +44 1624 672942

Fax.: +44 1624 687050

Email: [iro@ir.gov.im](mailto:iro@ir.gov.im)

Web: <https://www.mirs.org.im/>

The service is available to any individual or organisation free of charge.

Any worker who contacts MIRS should bear in mind the distinction between seeking information about the relevant provisions of the Employment Act 2006, and the requirements attached to making a protected disclosure, as explained in section 4.

### 9.2 Protect

In the United Kingdom, an independent organisation, Protect, provides guidance and training to employers on whistleblowing and can also advise persons who are unsure as to whether or how to raise a concern about workplace wrongdoing. (Whilst IOM legislation on protected disclosures is based on UK provisions it should be noted that the prescribed regulators in the IOM (see Appendix 1) differ to those which are prescribed in the UK and there are other important differences between UK and IOM employment law).

The website of Protect is <https://protect-advice.org.uk> .

## **Feedback**

How helpful was this booklet to you? Did it answer your questions? Was it detailed enough? Was it clear? Does it contain any typographical errors? Do you have any comments or suggestions as to how the Department might further improve future editions? Please e mail your feedback to [emplaw@gov.im](mailto:emplaw@gov.im)



## Appendix: List of Prescribed Persons / Organisations

Person / Organisation and Contact Details	Functions
<p><b>Attorney General</b>            Attorney General's Chambers            2nd Floor            Belgravia House            Circular Road            Douglas            IM1 1AE</p> <p>Tel: 685452            Fax: 629162            Email: <a href="mailto:attgen@gov.im">attgen@gov.im</a>            Web: <a href="https://www.gov.im/about-the-government/offices/attorney-generals-chambers/">https://www.gov.im/about-the-government/offices/attorney-generals-chambers/</a></p>	<p>The proper administration of charities and of funds given or held for charitable purposes.</p>
<p><b>Chief Registrar</b>            General Registry            Deemsters Walk            Douglas            IM1 3AR</p> <p>Tel: 685265            Fax: 685976            Web: <a href="https://www.gov.im/about-the-government/offices/general-registry-isle-of-man-courts-and-tribunals/">https://www.gov.im/about-the-government/offices/general-registry-isle-of-man-courts-and-tribunals/</a></p>	<p>Fraud, and other irregularities, relating to the financial affairs of trade unions and employers' associations (within the meaning of the Trade Unions Act 1991).</p>
<p><b>Communications Commission</b>            Ground Floor            Murray House            Mount Havelock            Douglas            IM1 2SF</p> <p>Tel. 677022            Fax 626499            Email: <a href="mailto:cc@iomcc.im">cc@iomcc.im</a>            Web: <a href="http://www.iomcc.im">www.iomcc.im</a></p>	<p>The provision and use of telecommunication systems, telecommunication services and telecommunication apparatus.</p> <p>Broadcasting and the provision of radio services.</p>

<p><b>Department for Enterprise</b>          (Head Office)          1st Floor          St George's Court          Upper Church Street          Douglas          Isle of Man          IM1 1EX</p> <p>Tel: 686400          Fax: 682388          E mail: <a href="mailto:DfE@gov.im">DfE@gov.im</a>          Web: <a href="https://www.gov.im/about-the-government/departments/enterprise/">https://www.gov.im/about-the-government/departments/enterprise/</a></p>	<p>The enforcement of the minimum wage pursuant to the Minimum Wage Act 2001.</p> <p>Work permits, illegal working and duties upon employees, employers and the self-employed under the Control of Employment Act 2014.</p> <p>The carrying on of employment agencies, and employment businesses pursuant to the Employment Agencies Act 1975.</p> <p>The requirement for compulsory insurance pursuant to the Employers' Liability (Compulsory Insurance) Act 1976.</p> <p>The operation of industrial and provident societies (as defined by the Industrial and Building Societies Act 1892).</p> <p>Employers' obligations to provide itemised pay statements, compliant written statements of the main terms and conditions of employment, and paid annual leave provision pursuant to the Employment Act 2006.</p> <p>Compliance with the requirements of merchant shipping law, including marine pollution, maritime safety and maritime security (other than port security).</p> <p>Compliance with the requirements of civil aviation legislation, including aviation safety and security.</p>
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<p><b>Department of Environment, Food and Agriculture</b></p> <p>This Slieau Whallian          Foxdale Road          St John's          Isle of Man          IM4 3AS</p> <p>Tel: 685835          Fax: 685873          Email: <a href="mailto:deffa@gov.im">deffa@gov.im</a>          Web: <a href="http://www.gov.im/about-the-government/departments/environment-food-and-agriculture/">www.gov.im/about-the-government/departments/environment-food-and-agriculture/</a></p>	<p>Acts or omissions which have an actual or potential effect on the environment or the management or regulation of the environment.</p> <p>Matters which may affect the health of any member of the public in relation to the consumption of food (within the meaning of the Food Act 1996) and other matters concerning the protection of the interests of consumers in relation to food.</p> <p>Matters which may affect the health or safety of any individual at work, and matters which may affect the health or safety of any member of the public arising out of or in connection with the activities of persons at work.</p> <p>Matters which may affect the planning and building control processes as set out in the Town and Country Planning Act 1999 and the Building Control Act 1991.</p>
<p><b>Department of Health and Social Care</b></p> <p>Crookall House          Desmesne Road          Douglas          Isle of Man          IM1 3QA</p> <p>Tel: 642608          Email: <a href="mailto:dhsc@gov.im">dhsc@gov.im</a>          Web: <a href="https://www.gov.im/about-the-government/departments/health-and-social-care/">https://www.gov.im/about-the-government/departments/health-and-social-care/</a></p>	<p>Matters relating to:</p> <p>a) a care service (within the meaning of the Regulation of Care Act 2013);</p> <p>b) the provision and regulation of services provided under the National Health Service Act 2001;</p> <p>c) the regulation of:</p> <p>(i) health care professionals (within the meaning of the Health Care Professionals Act 2014);</p> <p>(ii) registered dentists and registered dental care professionals (within the meaning of the Dental Act 1985); and</p> <p>(iii) registered opticians and registered dispensing opticians (within the meaning of the Opticians Act 1996)</p>

<p><b>Isle of Man Financial Services Authority</b>          PO Box 58          Finch Hill House          Douglas          Isle of Man          IM99 1DT</p> <p>Tel: 646000          Fax: 646001          Email: <a href="mailto:info@iomfsa.im">info@iomfsa.im</a>          Web: <a href="http://www.iomfsa.im/">http://www.iomfsa.im/</a></p>	<p>The carrying on of regulated activities (within the meaning of the Financial Services Act 2008).</p> <p>Money laundering, terrorist financing, financing of proliferation of weapons of mass destruction, financial crime, and other serious financial misconduct, in connection with activities regulated or overseen by the Isle of Man Financial Services Authority.</p> <p>The undertaking of a designated business (within the meaning of the Designated Businesses (Registration and Oversight) Act 2015).</p> <p>The carrying on of insurance business or the business of an insurance manager or insurance intermediary (within the meaning of the Insurance Act 2008).</p> <p>Auditors that are registered as recognised auditors under section 14G of the Companies Act 1982, or authorised under section 14E of that Act.</p> <p>Matters relating to collective investment schemes (within the meaning of the Collective Investment Schemes Act 2008) and administrators, asset managers, custodians or other functionaries appointed to such schemes.</p> <p>Matters relating to retirement benefits schemes (within the meaning of the Retirement Benefit Schemes Act 2000), including the management and administration of such schemes.</p> <p>The operation of a credit union.</p>
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<p><b>Isle of Man Information Commissioner</b>  1<sup>st</sup> Floor  Prospect House  Prospect Hill</p> <p>Douglas  Isle of Man  IM1 1ET</p> <p>Tel: 693260  E mail: <a href="mailto:ask@inforights.im">ask@inforights.im</a>  Web <a href="http://www.inforights.im/">www.inforights.im/</a></p>	<p>Compliance with the requirements of the Data Protection Act 2002 and the Freedom of Information Act 2015.</p>
<p><b>Isle of Man Office of Fair Trading</b>  Thie Slieau Wallian  Foxdale Road  St John's  Isle of Man  IM4 3AS</p> <p>Tel: 686500  E mail: <a href="mailto:iomfairtrading@gov.im">iomfairtrading@gov.im</a>  Web: <a href="http://www.gov.im/oft/">www.gov.im/oft/</a></p>	<p>Matters concerning the sale of goods or the supply of services which adversely affect the interests of consumers.</p> <p>Anti-competitive practices (within the meaning of Part 2 of the Fair Trading Act 1996).</p> <p>Compliance with the requirements of any legislation, including (not exhaustively) any consumer protection legislation, dangerous goods or public health legislation under which the Office (including its duly authorised officers) has enforcement (including civil sanctions) responsibilities.</p> <p>Mediation of financial services disputes under Schedule 4 of the Financial Services Act 2008.</p>
<p><b>An auditor appointed under section 3 of the Audit Act 2006.</b></p>	<p>The proper conduct of public business, value for money, fraud and corruption in bodies, or by persons, whose accounts are required to be audited in accordance with the Audit Act 2006.</p>

<p><b>The Treasury</b></p> <p>Treasury Administrator          Treasury          Government Office          Buck's Road          Douglas          IM1 3PU</p> <p>Tel. 685980          Email: <a href="mailto:treasuryadmin@gov.im">treasuryadmin@gov.im</a>          Web <a href="http://www.gov.im/treasury">www.gov.im/treasury</a></p>	<p>Social Security benefits.</p> <p>Matters relating to occupational pension schemes and other private pension arrangements.</p> <p>The import and export of prohibited or restricted goods (within the meaning of the Customs and Excise Management Act 1986).</p> <p>Income tax.</p> <p>Insider dealing.</p> <p>National insurance contributions</p> <p>Value added tax and duties of excise.</p>
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Department for Enterprise  
St George's Court  
Upper Church Street  
Douglas  
IM1 1EX  
E mail [emplaw@gov.im](mailto:emplaw@gov.im)

