

Statutory Document No. 2020/0131

*Audit Act 2006***AUDIT ACT 2006 (EXEMPTION) ORDER 2020¹**

<i>Laid before Tynwald:</i>	<i>21st July 2020</i>
<i>Made:</i>	<i>10th June 2020</i>
<i>Coming into Operation:</i>	<i>23 July 2020</i>

The Treasury makes the following Order under section 1(2)(a) of the Audit Act 2006.

1 Title

This Order is the Audit Act 2006 (Exemption) Order 2020.

2 Commencement

This Order comes into operation on 23 July 2020.

3 Interpretation

(1) In this Order —

“**the Act**” means the Audit Act 2006;

“**Isle of Man Registered Charity**” means a body which is registered as a charity under either the Charities Registration Act 1989 or the Charities Registration and Regulation Act 2019.

“**specified body**” means a body whose accounts are required to be audited in accordance with the Act.

4 Direction for exemption

(1) The accounts of any specified body that is an Isle of Man Registered Charity shall not be inspected in accordance with the Act.

(2) The accounts of Isle of Man Limited (a company registered in the United Kingdom) shall not be inspected in accordance with the Act.

MADE 10TH JUNE 2020



ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.