

Statutory Document No. 2025/0064

*Employment Act 2006*

## **PRESCRIBED PERSONS (DUTY TO REPORT) REGULATIONS 2025<sup>1</sup>**

*Approved by Tynwald: 19 March 2025  
Coming into Operation in accordance with regulation 2*

The Department for Enterprise makes the following Regulations under sections 54A and 174(2) of the Employment Act 2006.

### **1 Title**

These Regulations are the Prescribed Persons (Duty to Report) Regulations 2025.

### **2 Commencement**

If approved by Tynwald, these Regulations come into operation on 1 April 2025<sup>1</sup>.

### **3 Interpretation**

In these Regulations —

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

“**employer**” has the same meaning as in section 58(2) of the Act;

“**relevant prescribed person**” means a person prescribed by article 3 of the Public Interest Disclosure (Prescribed Persons) Order 2025<sup>2</sup> with the exception of —

- (a) an auditor appointed under section 3 of the Audit Act 2006; and
- (b) a person that is required to publish an annual report on disclosures of information in the United Kingdom under regulations made under Part IVA (protected disclosures) of the Employment Rights Act 1996 (of Parliament);

“**qualifying disclosure**” has the same meaning as in section 50(1) of the Act; and

“**worker**” has the same meaning as in section 58(1) of the Act.

<sup>1</sup> Tynwald approval is required by section 175(1) of the Employment Act 2006.

<sup>2</sup> SD 2025/0063.

**4 Report on disclosures of information**

- (1) In relation to each reporting period, each relevant prescribed person must report in writing on the disclosures of information that it has received.
- (2) The reporting period is 12 months beginning on 1 April each year.

**5 Manner of publication of report**

- (1) The relevant prescribed person must publish the report mentioned in regulation 4 —
  - (a) by placing the report on its website; or
  - (b) in such other manner as the relevant prescribed person considers appropriate for bringing the report to the attention of the public.
- (2) The report must be published within 6 months of the end of the reporting period.
- (3) The relevant prescribed person must give notice, in writing, to the Department for Enterprise of the time and place of publication of the report within one month of the publication.

**6 Content of report**

- (1) The report must contain —
  - (a) a description of —
    - (i) the relevant prescribed person and its general functions;
    - (ii) the matters for which the relevant prescribed person is prescribed;
  - (b) the number of —
    - (i) disclosures received during the reporting period that the relevant prescribed person reasonably believes are qualifying disclosures;
    - (ii) those disclosures in relation to which the relevant prescribed person decided during the reporting period to take further action;
    - (iii) occasions that a relevant prescribed person received a disclosure that it reasonably believed did not fall within the description of the matters in respect of which that person is prescribed.
  - (c) a summary of —
    - (i) the action that the relevant prescribed person has taken during the reporting period in respect of those disclosures;and

- (ii) how those disclosures have impacted on the relevant prescribed person's ability to perform its functions and meet its objectives during the reporting period.
- (2) The report must not include any information that would identify —
  - (a) a worker who has made a disclosure of information; or
  - (b) an employer or other person in respect of whom a disclosure of information has been made.

**MADE 17 FEBRUARY 2025**

## ENDNOTES

### Table of Endnote References

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<sup>1</sup> 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.