

## SCHEDULES

### SCHEDULE 2

#### ADMINISTRATIVE PROVISIONS RELATING TO TRADE UNIONS AND EMPLOYERS' ASSOCIATIONS

##### PART I

##### ANNUAL RETURNS, AND QUALIFICATIONS, APPOINTMENT AND REMOVAL, AND FUNCTIONS, OF AUDITORS

###### *Qualifications of auditors*

- 10 (1) None of the following persons shall act as auditor of a trade union or employers' association, that is to say—
- (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.
- (2) References in this paragraph to an officer shall be construed as not including an auditor.