
STATUTORY INSTRUMENTS

1983 No. 931

HARBOURS, DOCKS, PIERS AND FERRIES

The Statutory Harbour Undertakings
(Accounts Etc.) Regulations 1983

<i>Made</i>	- - - -	<i>30th June 1983</i>
<i>Laid before Parliament</i>		<i>11th July 1983</i>
<i>Coming into Operation</i>		<i>2nd August 1983</i>

The Secretary of State for Transport, in exercise of the powers conferred by section 42(7)(a), (b) and (c), (9), (10) and (11)(c) of the Harbours Act 1964⁽¹⁾, and of all other enabling powers, hereby makes the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Statutory Harbour Undertakings (Accounts etc.) Regulations 1983 and shall come into operation on 2nd August 1983.

Cases in which provisions of Companies Acts 1948 to 1981 as respects accounts and reports are not to apply

2.—(1) The provisions of the Companies Act 1948 to 1981 referred to in section 42(6) of the Harbours Act 1964 shall not apply in the case of a person who carries on a statutory harbour undertaking in relation to a financial year of the undertaking in which the annual turnover of the undertaking—

- (a) is less than £250,000—
 - (i) if the financial year is the first financial year of the undertaking after the date upon which the person who carries on the undertaking began to carry it on; or
 - (ii) if the turnover of the undertaking in either of the last two preceding financial years was less than that amount; or
- (b) is £250,000 or more if the turnover of the undertaking in the last preceding financial year was less than that amount.

(2) In this regulation “financial year” means in relation to a statutory harbour undertaking, the year for which the annual accounts of the undertaking are normally made up but includes a period

(1) section 42 is amended by section 18 of, and paragraph 10 of Schedule 6 to, the Transport Act 1981 (c. 56) and by section 119 of, and paragraph 63 of Schedule 3 to, the Companies Act 1981 (c. 62).

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which is greater or less than a year for which the accounts of a statutory harbour undertaking are made up being—

- (a) a transitional period incidental to a change in the year for which the annual accounts of the undertaking are normally made up;
- (b) the first period for which the accounts of the undertaking are made up after the date when the person who carries on the undertaking begins to carry it on; or
- (c) the last period for which the accounts of the undertaking are made up before the date when the person who carries on the undertaking ceases to carry it on.

Modification of Companies Acts 1948 to 1981 in their application to accounts of statutory harbour undertakers

3. The Companies Acts 1948 to 1981 shall have effect in their application to accounts and reports required to be prepared under section 42 of the Harbours Act 1964 as if sections 5 to 10 of the Companies Act 1981 (which provide that certain companies shall be entitled to the benefit of the exemptions specified in those sections in relation to the accounts to be delivered to the registrar of companies) were omitted.

Associated activities

4.—(1) In relation to the harbour activities carried on by a statutory harbour undertaker who is not a local authority or a natural person or by a subsidiary of such a statutory harbour undertaker all activities other than harbour activities and the activities of a pilotage authority carried on by that undertaker or subsidiary shall be associated activities for the purposes of section 42 of the Harbours Act 1964.

(2) In this regulation “local authority” means, in relation to England and Wales, the council of a county or district and, in relation to Scotland, a regional, islands or district council.

Additional requirements

5. Where an annual statement of accounts prepared under section 42(1) or (2) of the Harbours Act 1964 relates to associated activities then, in addition to complying with requirements of the Companies Acts 1948 to 1981, the statement of accounts shall include a statement of gross revenue for the period in question in relation to those associated activities.

Exempted class of statutory harbour undertakers

6. Section 42 of the Harbours Act 1964 shall not apply to a statutory harbour undertaker in respect of any undertaking carried on by him which is used wholly or mainly for ships resorting to the harbour in question wholly or mainly for the purpose of bringing or receiving goods of either or both of the following descriptions, that is to say goods which have been manufactured or produced by the statutory harbour undertaker or which are to be used by him for the manufacture or production of goods or electricity, and for this purpose there shall be treated as carried on by a statutory harbour undertaker the activities of manufacture or production carried on by—

- (a) a holding company or subsidiary of the statutory harbour undertaker; or
- (b) the members of a consortium who between them own, directly or indirectly, more than half the issued share capital of the statutory harbour undertaker.

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30th June 1983

Tom King
Secretary of State for Transport

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EXPLANATORY NOTE

Section 42 of the Harbours Act 1964, as amended by paragraph 10 of Schedule 6 to the Transport Act 1981 (“section 42”), specifies requirements as to accounts and reports relating to the activities of statutory harbour undertakings (as defined in the section). Paragraph 10 of Schedule 6 is brought into operation on 2nd August 1983 by the Transport Act 1981 (Commencement No. 10) Order 1983 (S.I. 1983/930 (c. 25)). By virtue of subsection (6), as amended by paragraph 63 of Schedule 3 to the Companies Act 1981, the provisions of the Companies Acts 1948 to 1981 as to the form and content of accounts and reports required to be prepared under those Acts are to apply to accounts and reports under section 42 as specified in that subsection but subject to any provision made by Regulations made by the Secretary of State under that section. These Regulations—

(a) in Regulation 2, specify that the provisions of the Companies Acts 1948 to 1981 as to the form and content of accounts and reports referred to in subsection (6) of section 42 shall not apply in the case of a person who carries on a statutory harbour undertaking the annual turnover of which is less than £250,000, in the circumstances specified in Regulation 2;

(b) in Regulation 3, specify that the provisions of the Companies Acts 1948 to 1981 as applied by subsection (6) of section 42 are to have effect as if section 5 to 10 of the Companies Act 1981 (which provide accounting exemptions for certain companies), were omitted;

(c) in Regulation 4, define “associated activities” for the purposes of section 42;

(d) in Regulation 5, require an annual statement of accounts prepared under section 42(1) or (2) relating to associated activities, also to include a statement of gross revenue, and

(e) in Regulation 6, exempt statutory harbour undertakers from the requirements of section 42, in respect of any undertaking which is used wholly or mainly by ships bringing or receiving goods which have been manufactured or produced by the undertaker or are to be used by him for the manufacture or production of goods or electricity.