
STATUTORY INSTRUMENTS

1991 No. 2704

**The Bank Accounts Directive
(Miscellaneous Banks) Regulations 1991**

Publication of accounts

5.—(1) A body of persons to which these Regulations apply shall make available the latest accounts prepared under Regulation 4 for inspection by any person, without charge and during business hours, at the body's principal place of business within Great Britain.

(2) The body shall supply to any person upon request a copy of those accounts (or such part of those accounts as may be requested) at a price not exceeding the administrative cost of making the copy.

(3) Paragraph (2) applies whether the request for a copy is made orally during inspection under paragraph (1) above, by post or otherwise.

(4) The annual accounts prepared under Regulation 4 shall be the body's accounts for the purposes of section 45 of the Banking Act 1987 (Audited accounts to be open to inspection) and the auditors' report prepared under that Regulation shall be the auditors' report on the accounts or report of the auditors for the purposes of that section.