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STATUTORY INSTRUMENTS

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**1992 No. 1083**

**COMPANIES**

**The Companies Act 1985 (Welsh  
Language Accounts) Regulations 1992**

<i>Made</i>	- - - -	<i>29th April 1992</i>
<i>Laid before Parliament</i>		<i>1st May 1992</i>
<i>Coming into force</i>	- -	<i>1st June 1992</i>

The Secretary of State, in exercise of the powers conferred on him by section 257 of the Companies Act 1985(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation and Interpretation**

1.—(1) These Regulations may be cited as the Companies Act 1985 (Welsh Language Accounts) Regulations 1992 and shall come into force on 1st June 1992.

(2) In these Regulations “the 1985 Act” means the Companies Act 1985(2).

**Delivery of accounts in Welsh only**

2.—(1) Part VII of the 1985 Act shall be amended as follows.

(2) In section 242 the words “Subject to section 255E (delivery of accounting documents in Welsh only),” shall be inserted at the beginning of the second sentence of subsection (1).

(3) In section 243 the words “Subject to section 255E (delivery of accounting documents in Welsh only),” shall be inserted at the beginning of subsection (4).

(4) After section 255D there shall be inserted —

*“Welsh private companies*

**Delivery of accounting documents in Welsh only.**

**255E.**—(1) The directors of a private company whose memorandum states that its registered office is to be situated in Wales may deliver to the registrar a copy of any document to

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(1) 1985 c. 6; section 257 was inserted into the Act by section 20 of the Companies Act 1989 (c. 40).

(2) As amended by the Companies Act 1989, Part I of which inserted new sections in Part VII of the 1985 Act in place of the sections as originally enacted, including the sections (unless otherwise stated) referred to in these Regulations and as amended by the Companies Act 1985 (Bank Accounts) Regulations 1991 (S.I.1991/2705), which inserted a new Schedule 9 into the 1985 Act.

which this section applies in Welsh without annexing to the copy a translation of the document into English.

(2) This section applies to any document required to be delivered to the registrar by the following provisions of this Part—

- (a) section 242(1) (accounts and reports to be delivered to the registrar);
- (b) section 243 (accounts of subsidiary undertakings to be appended in certain cases);  
and
- (c) paragraph 7 of Part II of Schedule 9 (banking groups: information as to undertaking in which shares held as a result of financial assistance operation).

(3) The registrar shall, having received any document in Welsh under this section, obtain a translation of it into English; and the translation shall be regarded as a document delivered to the registrar for the purposes of sections 707A and 709(3) and shall be registered by him accordingly.”

(5) In paragraph 7 of Part II of Schedule 9 the words “Subject to section 255E (delivery of accounting documents in Welsh only), ” shall be inserted at the beginning of sub-paragraph (3).

#### **Consequential amendment**

In section 21 of the 1985 Act after subsection (3) there shall be inserted—

“(3A) Subsection (3) is subject to section 255E (delivery of accounting documents in Welsh only).”

29th April 1992

*N. Hamilton*  
Parliamentary Under-Secretary of State for  
Corporate Affairs,  
Department of Trade and Industry

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(3) Sections 707A and 709 were inserted into the 1985 Act by section 126 of the Companies Act 1989.

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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend Part VII of the Companies Act 1985 so as to enable the directors of a Welsh private company to deliver to the registrar of companies copies of accounts, directors' reports, audit reports and certain other accounting documents in Welsh without annexing an English translation. Where such documents are delivered in Welsh only, the Regulations require the registrar of companies to obtain and register a translation of the documents into English.