### STATUTORY INSTRUMENTS

### 2008 No. 565

# The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008

## PART 2 ACCOUNTS

#### **Publication of accounts**

- **4.**—(1) An insurance undertaking must—
  - (a) make available the latest accounts and reports prepared under regulation 3 for inspection by any person, without charge and during business hours, at the undertaking's head office in the United Kingdom, and
  - (b) 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.
- (2) In the case of industrial and provident societies which are insurance undertakings, the obligation in paragraph (1) (b) is subject to the provisions of section 39(5) of the Industrial and Provident Societies Act 1965 or section 48(6) of the Industrial and Provident Societies Act (Northern Ireland) 1969, as the case may be.