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STATUTORY INSTRUMENTS

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**2014 No. 3209**  
**COMPANIES**  
**PARTNERSHIP**

The Reports on Payments to Governments Regulations 2014

*Made* - - - - *28th November 2014*  
*Coming into force* *1st December 2014*

THE REPORTS ON PAYMENTS TO  
GOVERNMENTS REGULATIONS 2014

1. Citation and commencement
2. Interpretation
3. Application and transitional provision

PART 1

REPORT ON PAYMENTS TO GOVERNMENTS

4. Duty to prepare report on payments to governments
5. Content of report
6. Exemption for subsidiaries or parent undertakings included in consolidated reports
7. The directors of a UK undertaking that is a subsidiary...

PART 2

CONSOLIDATED REPORT ON PAYMENTS TO GOVERNMENTS

8. Duty to prepare a consolidated report
9. Content of consolidated report
10. Exemption from duty to prepare a consolidated report
11. Exemption from consolidated report

PART 3

EQUIVALENT REPORTING REQUIREMENTS

- 12ZA (1) Reporting requirements in any country or territory regarding the...
12. Exemption from duty to prepare report
13. Exemption from duty to prepare report or consolidated report

**Changes to legislation:** There are currently no known outstanding effects for the The Reports on Payments to Governments Regulations 2014. (See end of Document for details)

## PART 4

### DUTY TO DELIVER REPORTS AND INFORMATION

14. Duty to deliver reports
15. Duty to deliver equivalent reporting requirements information
16. False statements: basic offence
- 16BA False statements: aggravated offence
17. Enforcement of undertaking's delivery obligations
18. (1) This regulation applies where the registrar has reason to...
19. Default in delivering report: court order
20. Directive disclosure requirements
- 20A Inspection etc. of records of documents delivered to the registrar under these Regulations by partnerships or limited partnerships
- 20B Language requirements (translation) for documents delivered to the registrar under these Regulations by partnerships or limited partnerships
21. Review of Regulations  
Signature

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SCHEDULE — Table of activities relevant to the definitions of “logging undertaking” and “mining or quarrying undertaking”  
Annex 1 to Regulation ( EC ) No 1893/2006 Table...

Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Reports on Payments to Governments Regulations 2014.