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## STATUTORY INSTRUMENTS

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# 2014 No. 3209

## The Reports on Payments to Governments Regulations 2014

### PART 4

#### DUTY TO DELIVER REPORTS AND INFORMATION

##### Duty to deliver reports

14.—(1) Directors who are required to prepare—

- (a) a report in accordance with regulations 4 and 5; or
- (b) a consolidated report prepared in accordance with regulations 8 and 9

must deliver that report or consolidated report to the registrar within 11 months of the end of the financial year of [<sup>F1</sup>the UK undertaking] .

(2) For [<sup>F2</sup>a UK undertaking] that is a partnership or a limited partnership, the “financial year” is deemed to be the 12 calendar months ending on 5th April.

(3) A report or consolidated report delivered under this regulation must be delivered to the registrar by electronic means.

##### Textual Amendments

- F1** Words in reg. 14(1) substituted (18.12.2015) by [The Reports on Payments to Governments \(Amendment\) Regulations 2015 \(S.I. 2015/1928\)](#), regs. 1(2), **2(5)**
- F2** Words in reg. 14(2) substituted (18.12.2015) by [The Reports on Payments to Governments \(Amendment\) Regulations 2015 \(S.I. 2015/1928\)](#), regs. 1(2), **2(4)**

##### Duty to deliver equivalent reporting requirements information

15.—(1) The directors of [<sup>F3</sup>a UK undertaking] that is exempt under regulation 12 or 13 from preparing a report or consolidated report must deliver to the registrar information contained in any report or consolidated report prepared in accordance with equivalent reporting requirements within 28 days after such report is made publicly available under the equivalent reporting requirements.

(2) Any document delivered under this regulation is specified for the purposes of section 1105(2) (d) of the Act as a document that may be drawn up and delivered to the registrar in a language other than English, but which must, when delivered to the registrar, be accompanied by a certified translation into English.

(3) Information delivered under this regulation must be delivered to the registrar by electronic means.

**Textual Amendments**

- F3** Words in reg. 15(1) substituted (18.12.2015) by [The Reports on Payments to Governments \(Amendment\) Regulations 2015 \(S.I. 2015/1928\)](#), regs. 1(2), **2(4)**

**[<sup>F4</sup>False statements: basic offence**

- 16.**—(1) It is an offence for a person, without reasonable excuse, to—
- (a) deliver or cause to be delivered to the registrar, for the purposes of these Regulations, a document that is misleading, false or deceptive in a material particular, or
  - (b) make to the registrar, for the purposes of these Regulations, a statement that is misleading, false or deceptive in a material particular.
- (2) Where the offence is committed by a firm, every officer of the firm who is in default also commits the offence.
- (3) In paragraph (2) “firm” has the meaning given by section 1173(1) of the Act.
- (4) Sections 1121 to 1123 of the Act (liability of officers default: interpretation etc) apply for the purposes of paragraph (2) as they apply for the purposes of provisions of the Companies Acts.
- (5) A person guilty of an offence under this regulation is liable—
- (a) on summary conviction in England and Wales, to a fine;
  - (b) on summary conviction in Scotland, to a fine not exceeding level 5 on the standard scale;
  - (c) on summary conviction in Northern Ireland, to a fine not exceeding level 5 on the standard scale.
- (6) No proceedings are to be brought for an offence under this regulation—
- (a) in England and Wales except by or with the consent of the Secretary of State or the Director of Public Prosecutions;
  - (b) in Northern Ireland except by or with the consent of the Secretary of State or the Director of Public Prosecutions for Northern Ireland.

**Textual Amendments**

- F4** [Regs. 16, 16BA](#) substituted for reg. 16 (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), ss. **212, 219(1)(2)(b)**

**False statements: aggravated offence**

- 16BA.**—(1) It is an offence for a person knowingly to—
- (a) deliver or cause to be delivered to the registrar, for the purposes of these Regulations, a document that is misleading, false or deceptive in a material particular, or
  - (b) make to the registrar, for the purposes of these Regulations, a statement that is misleading, false or deceptive in a material particular.
- (2) Where the offence is committed by a firm, every officer of the firm who is in default also commits the offence.
- (3) In paragraph (2) “firm” has the meaning given by section 1173(1) of the Act.
- (4) Sections 1121 to 1123 of the Act (liability of officers default: interpretation etc) apply for the purposes of paragraph (2) as they apply for the purposes of provisions of the Companies Acts.

- (5) A person guilty of an offence under this regulation is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine (or both);
  - (b) on summary conviction—
    - (i) in England and Wales, to imprisonment for a term not exceeding the general limit in a magistrates' court or a fine (or both);
    - (ii) in Scotland, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum (or both);
    - (iii) in Northern Ireland, to imprisonment for a term not exceeding 6 months or a fine not exceeding the statutory maximum (or both).
- (6) No proceedings are to be brought for an offence under this regulation—
- (a) in England and Wales except by or with the consent of the Secretary of State or the Director of Public Prosecutions;
  - (b) in Northern Ireland except by or with the consent of the Secretary of State or the Director of Public Prosecutions for Northern Ireland.]

#### Textual Amendments

- F4** Regs. 16, 16BA substituted for reg. 16 (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 212, 219\(1\)\(2\)\(b\)](#)

#### Enforcement of undertaking's delivery obligations

17.—(1) This regulation applies where the registrar has reason to believe that [<sup>F5</sup>a UK undertaking] has failed to deliver a report or consolidated report in accordance with regulation 14.

- (2) The registrar must serve notice on the undertaking requiring it to—
- (a) deliver to the registrar—
    - (i) a report or consolidated report in accordance with regulation 14(1); and
    - (ii) a statement to the registrar confirming that the undertaking is required to prepare a report or consolidated report in accordance with these Regulations;
  - (b) deliver to the registrar a statement that the period for delivery of the report or consolidated report under regulation 14(1) has not expired; or
  - (c) deliver to the registrar a statement that the undertaking is not required to prepare a report or consolidated report in accordance with these Regulations.
- (3) Any statement made under paragraph (2) must state—
- (a) the name of the undertaking; and
  - (b) the financial year to which the statement relates.
- (4) A statement made under paragraph (2)(a)(ii) must state whether the undertaking is required to prepare a report under regulation 4 or a consolidated report under regulation 8.
- (5) A statement made under paragraph (2)(b) must state when the period for delivery of the report or consolidated report to the registrar under regulation 14(1) is to expire.
- (6) A statement made under paragraph (2)(c) must state on which of the grounds under paragraph (7) the undertaking is not required to prepare a report or consolidated report and any further detail required by that paragraph.
- (7) The grounds under this paragraph are that—

- (a) the undertaking is not a large undertaking or a public interest entity;
  - (b) it is not a mining or quarrying undertaking or a logging undertaking;
  - (c) it has not made any payments to a government that meet the threshold for inclusion in regulation 9(4);
  - (d) it is exempt under regulation 6 (inclusion in a consolidated report), and if so state the name of the undertaking that is delivering the consolidated report;
  - <sup>F6</sup>(e) . . . . .
  - (f) it is exempt under regulation 10(1)(a) (being a parent undertaking of a small group);
  - (g) it is exempt under regulation 10(1)(b) (being a parent undertaking of a medium-sized group);
  - <sup>F7</sup>(h) . . . . .
  - (i) it is excluded from a consolidated report because one of the conditions set out in regulation 11 applies, and if so state which condition and confirm that it has been excluded from the consolidated group accounts;
  - (j) it is exempt under regulation 12 (preparing a report in accordance with equivalent reporting requirements), and if so state which equivalent reporting requirements apply;
  - (k) it is exempt under regulation 13 (inclusion in a consolidated report prepared in accordance with equivalent reporting requirements), and if so state which equivalent reporting requirements apply and the name of the parent undertaking delivering the report.
- (8) If the undertaking fails to comply with a notice served under paragraph (2) within 28 days after the service of such notice, an offence is committed by the undertaking and every person who is a director of the undertaking.
- (9) It is a defence to prove that a director took all reasonable steps for securing compliance with a notice served under paragraph (2).
- (10) Paragraph (11) applies if section 85(2) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 is in force on the day these Regulations are made.
- (11) A person guilty of an offence under this regulation is liable on summary conviction to a fine.
- (12) Paragraph (13) applies if section 85(2) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 is not in force on the day these Regulations are made.
- (13) A person guilty of an offence under this regulation is liable on summary conviction to a fine not exceeding level 5 on the standard scale.
- (14) No proceedings are to be brought under this regulation—
- (a) in England and Wales except by or with the consent of the Secretary of State or the Director of Public Prosecutions;
  - (b) in Northern Ireland except by or with the consent of the Secretary of State or the Director of Public Prosecutions for Northern Ireland.

**Textual Amendments**

**F5** Words in reg. 17(1) substituted (18.12.2015) by [The Reports on Payments to Governments \(Amendment\) Regulations 2015 \(S.I. 2015/1928\)](#), regs. 1(2), **2(4)**

**F6** [Reg. 17\(7\)\(e\)](#) omitted (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by virtue of [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), regs. 1(2)(b), 2, **Sch. 3 para. 40(a)** (with reg. 7(2)) (as amended by S.I. 2020/523, regs. 1(2), 10, 11); 2020 c. 1, Sch. 5 para. 1(1)

**F7** Reg. 17(7)(h) omitted (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by virtue of [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/145), regs. 1(2)(b), 2, [Sch. 3 para. 40\(b\)](#) (with reg. 7(2)) (as amended by S.I. 2020/523, regs. 1(2), 10, 11); 2020 c. 1, Sch. 5 para. 1(1)

**18.—(1)** This regulation applies where the registrar has reason to believe that [<sup>F8</sup>a UK undertaking] has failed to deliver equivalent reporting requirements information in accordance with regulation 15.

(2) The registrar must serve notice on the undertaking requiring it to—

(a) deliver to the registrar—

(i) information contained in any report or consolidated report prepared in accordance with equivalent reporting requirements; and

(ii) a statement to the registrar confirming that the undertaking is required to deliver such information;

(b) deliver to the registrar a statement that the period for delivery of the equivalent reporting requirements information under regulation 15(1) has not expired; or

(c) deliver to the registrar a statement that the undertaking is not required to deliver to the registrar any document under regulation 15.

(3) A statement made under paragraph (2) must state—

(a) the name of the undertaking; and

(b) the financial year to which the statement relates.

(4) A statement made under sub-paragraph (2)(b) must state when the period for delivery of the equivalent reporting requirements information to the registrar under regulation 15(1) is to expire.

(5) If the undertaking fails to comply with a notice served under paragraph (2) within 28 days after the service of such notice, an offence is committed by the undertaking and every person who is a director of the undertaking.

(6) It is a defence to prove that a director took all reasonable steps for securing compliance with a notice served under paragraph (2).

(7) Paragraph (8) applies if section 85(2) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 is in force on the day these Regulations are made.

(8) A person guilty of an offence under this regulation is liable on summary conviction to a fine.

(9) Paragraph (10) applies if section 85(2) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 is not in force on the day these Regulations are made.

(10) A person guilty of an offence under this regulation is liable on summary conviction to a fine not exceeding level 5 on the standard scale.

(11) No proceedings are to be brought under this regulation—

(a) in England and Wales except by or with the consent of the Secretary of State or the Director of Public Prosecutions;

(b) in Northern Ireland except by or with the consent of the Secretary of State or the Director of Public Prosecutions for Northern Ireland.

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**Textual Amendments**

- F8** Words in reg. 18(1) substituted (18.12.2015) by [The Reports on Payments to Governments \(Amendment\) Regulations 2015 \(S.I. 2015/1928\)](#), regs. 1(2), **2(4)**

**Default in delivering report: court order**

**19.** The court may, on the application of any member of [<sup>F9</sup>the UK undertaking] or the registrar, make an order directing the directors (or any of them) within such time as may be specified in the order to make good a default if—

- (a) the requirements of regulation 14 or 15 have not been met; and
- (b) the directors of [<sup>F9</sup>the UK undertaking] fail to make good the default within 28 days after the service of a notice on them requiring compliance.

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**Textual Amendments**

- F9** Words in reg. 19 substituted (18.12.2015) by [The Reports on Payments to Governments \(Amendment\) Regulations 2015 \(S.I. 2015/1928\)](#), regs. 1(2), **2(5)**

**Directive disclosure requirements**

**20.—(1)** After subsection (4) of section 1078 <sup>M1</sup> of the Act (documents subject to certain EU disclosure requirements), insert—

“(4A) Where a company is required by regulation 14 of the Reports on Payments to Governments Regulations 2014 to deliver to the registrar a report or consolidated report on payments to governments, that report or consolidated report.

(4B) Where a company is required by regulation 15 of the Reports on Payments to Governments Regulations 2014 to deliver to the registrar information on payments to governments which is contained in a report or consolidated report prepared in accordance with equivalent reporting requirements (within the meaning of those Regulations), that information.”

(2) In regulation 63 of the Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009 <sup>M2</sup> (public notice of receipt of certain documents), before the heading “Registered office” insert—

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**“Reports**

1. Any report or consolidated report on payments to governments required to be delivered to the registrar by regulation 14 of the Reports on Payments to Governments Regulations 2014.
  2. Any information on payments to governments which is contained in a report or consolidated report prepared in accordance with equivalent reporting requirements (within the meaning of the Reports on Payments to Governments Regulations 2014) and is required to be delivered to the registrar by regulation 15 of those Regulations.”
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**Marginal Citations**

- M1** Section 1078 was amended by [S.I. 2012/2301](#).

**M2** S.I. 2009/1804, amended by S.I. 2012/2301, there are other amending instruments but none are relevant.

**[<sup>F10</sup> Inspection etc. of records of documents delivered to the registrar under these Regulations by partnerships or limited partnerships**

**20A.**—(1) The provisions of the Companies Act 2006 specified in the first column of Table A below, as modified in accordance with the third column of Table A, apply to partnerships and limited partnerships falling within the definition of “UK undertaking” in regulation 2(1); but in their application (or the application of any other provision by virtue of a modification set out in the third column of Table A) to such partnerships and limited partnerships they are to be read in accordance with paragraphs (2) and (3).

(2) A reference to the register is to be read as a reference to the records kept by the registrar of the information contained in—

- (a) documents delivered to the registrar under any provision of these Regulations by—
  - (i) a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1), or
  - (ii) the directors of such a partnership or limited partnership;
- (b) certified translations delivered to the registrar under section 1105(1) or 1106(1) and (3) of the Companies Act 2006 (as applied with modifications by regulation 20B) by—
  - (i) a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1), or
  - (ii) the directors of such a partnership or limited partnership.

(3) A reference to documents subject to the Directive disclosure requirements is to be read as a reference to any document required by regulation 14 or 15 to be delivered to the registrar by the directors of a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1).

**Table A**

<i>Provision of the Companies Act 2006 applied</i>	<i>Subject matter of provision applied</i>	<i>Modifications to the provision applied</i>
Section 1077(1) and (2)	Public notice of receipt of certain documents	In subsection (2), for “the name and registered number of the company” substitute “the name of the partnership or limited partnership and, in the case of a limited partnership, its registration number”.
Section 1085	Inspection of the register	None
Section 1086(1) and (3)	Right to copy of material on the register	None
Section 1087(1)(d), (i) and (k), (2) and (3)	Material not available for public inspection	None
Section 1089	Form of application for inspection or copy	None



**Changes to legislation:** There are currently no known outstanding effects for the The Reports on Payments to Governments Regulations 2014, PART 4. (See end of Document for details)

<i>Provision of the Companies Act 2006 applied</i>	<i>Subject matter of provision applied</i>	<i>Modifications to the provision applied</i>
Section 1090(1), (2) and (4)	Form and manner in which copies to be provided	In subsection (2), omit the final sentence.
Section 1091	Certification of copies as accurate	For subsection (4) substitute—  “(4) Regulation 2 of the Companies (Registrar, Languages and Trading Disclosures) Regulations 2006 (SI 2006/3429) (certification of electronic copies by registrar) applies where the copy is provided in electronic form.”.]

#### Textual Amendments

**F10** Reg. 20A inserted (18.12.2015) by [The Reports on Payments to Governments \(Amendment\) Regulations 2015 \(S.I. 2015/1928\)](#), regs. 1(2), 3

#### [<sup>F11</sup>Language requirements (translation) for documents delivered to the registrar under these Regulations by partnerships or limited partnerships

**20B.** The provisions of the Companies Act 2006 specified in the first column of Table B below, as modified in accordance with the fourth column of Table B, apply in relation to the documents specified in the third column of Table B.

**Table B**

<i>Provision of the Companies Act 2006 applied</i>	<i>Subject matter of provision applied</i>	<i>Documents in relation to which the provision is applied</i>	<i>Modifications to the provision applied</i>
Section 1103	Documents to be drawn up and delivered in English	Documents delivered to the registrar under any provision of these Regulations by—  (a) a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1); or  (b) the directors of such a partnership or limited partnership.	In subsection (2) omit “section 1104 (documents relating to Welsh companies) and”.



<i>Provision of the Companies Act 2006 applied</i>	<i>Subject matter of provision applied</i>	<i>Documents in relation to which the provision is applied</i>	<i>Modifications to the provision applied</i>
Section 1105(1)	Documents that may be drawn up and delivered in other languages	Documents delivered to the registrar under regulation 15 by the directors of a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1).	None
Section 1106(1), (3) and (4)	Voluntary filing of translations	Documents delivered to the registrar under regulation 14 or 15 by the directors of a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1).	<p>For subsection (1) substitute—</p> <p>“(1) A partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1) of the Reports on Payments to Governments Regulations 2014 (SI 2014/3209) may deliver to the registrar one or more certified translations of any document relating to the partnership or limited partnership that is or has been delivered to the registrar.”.</p> <p>For subsection (3) substitute—</p> <p>“(3) The facility described in subsection (1) is available in relation to all the official languages of the European Union.”.</p>
Section 1107	Certified translations	Documents delivered to the registrar under regulation 14 or 15 by the directors of a partnership or limited partnership falling	In subsections (2) (a) and (b) and (3), for “the company” substitute “the partnership or limited partnership”.]

**Changes to legislation:** There are currently no known outstanding effects for the The Reports on Payments to Governments Regulations 2014, PART 4. (See end of Document for details)

<i>Provision of the Companies Act 2006 applied</i>	<i>Subject matter of provision applied</i>	<i>Documents in relation to which the provision is applied</i>	<i>Modifications to the provision applied</i>
		within the definition of “UK undertaking” in regulation 2(1).	

#### Textual Amendments

**F11** Reg. 20B inserted (18.12.2015) by [The Reports on Payments to Governments \(Amendment\) Regulations 2015 \(S.I. 2015/1928\)](#), regs. 1(2), 4

#### Review of Regulations

**21.**—(1) The Secretary of State must from time to time—

- (a) carry out a review of these Regulations;
- (b) set out the conclusions of the review in a report; and
- (c) publish the report.

<sup>F12</sup>(2) .....

(3) The report must in particular—

- (a) set out the objectives intended to be achieved by the regulatory system established by these Regulations;
- (b) assess the extent to which those objectives are achieved; and
- (c) assess whether those objectives remain appropriate and, if so, the extent to which they could be achieved with a system that imposes less regulation.

(4) The first report under this regulation must be published before the end of the period of three years beginning with the day on which these Regulations come into force.

(5) Reports under this regulation are afterwards to be published at intervals not exceeding five years.

#### Textual Amendments

**F12** Reg. 21(2) omitted (31.12.2020) by virtue of [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), reg. 1(2)(c), **Sch. 3 para. 41**; 2020 c. 1, Sch. 5 para. 1(1)

**Changes to legislation:**

There are currently no known outstanding effects for the The Reports on Payments to Governments Regulations 2014, PART 4.