
STATUTORY INSTRUMENTS

2014 No. 3209

The Reports on Payments to Governments Regulations 2014

PART 4

DUTY TO DELIVER REPORTS AND INFORMATION

Duty to deliver equivalent reporting requirements information

15.—(1) The directors of [^{F1}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

F1 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)**

Changes to legislation:

There are currently no known outstanding effects for the The Reports on Payments to Governments Regulations 2014, Section 15.