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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 equivalent reporting requirements information**

**15.**—(1) The directors of an 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.