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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**

**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.

**Changes to legislation:**

There are currently no known outstanding effects for the The Reports on Payments to Governments Regulations 2014, Section 20.