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STATUTORY INSTRUMENTS

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**2015 No. 1928**

**The Reports on Payments to Governments  
(Amendment) Regulations 2015**

**Corrections to the Reports on Payments to Governments Regulations 2014**

2.—(1) The 2014 Regulations are amended as follows.

(2) In regulation 2(1) (interpretation)—

- (a) in the definition of “parent undertaking”, omit “, but is to be read as if “undertaking” has the meaning given in these Regulations”;
- (b) in the definition of “subsidiary undertaking”, omit “, but is to be read as if “undertaking” has the meaning given in these Regulations”;
- (c) in the definition of “undertaking”, for ““undertaking” means—” substitute ““UK undertaking” means—”; and
- (d) after the definition of “UK undertaking” (as inserted by sub-paragraph (c)), insert—  
““undertaking” has the meaning given in the Act.”.

(3) In regulation 2(2) (interpretation), for “the definition of “undertaking”” substitute “the definition of “UK undertaking””.

(4) In regulations 3(1) and (2), 4, 5(2), 6, 7, 12, 13, 14(2), 15(1), 17(1) and 18(1), for “an undertaking” substitute “a UK undertaking”.

(5) In regulations 5(1), 6, 7(b), 13(b), 14(1) and 19, for “the undertaking” (in each place where those words appear) substitute “the UK undertaking”.

(6) In regulation 8(1) and (2) (duty to prepare a consolidated report), after “a parent undertaking” insert “which is a UK undertaking”.