
STATUTORY INSTRUMENTS

1992 No. 1083

The Companies Act 1985 (Welsh Language Accounts) Regulations 1992

Delivery of accounts in Welsh only

2.—(1) Part VII of the 1985 Act shall be amended as follows.

(2) In section 242 the words “Subject to section 255E (delivery of accounting documents in Welsh only),” shall be inserted at the beginning of the second sentence of subsection (1).

(3) In section 243 the words “Subject to section 255E (delivery of accounting documents in Welsh only),” shall be inserted at the beginning of subsection (4).

(4) After section 255D there shall be inserted —

“Welsh private companies

Delivery of accounting documents in Welsh only.

255E.—(1) The directors of a private company whose memorandum states that its registered office is to be situated in Wales may deliver to the registrar a copy of any document to which this section applies in Welsh without annexing to the copy a translation of the document into English.

(2) This section applies to any document required to be delivered to the registrar by the following provisions of this Part—

- (a) section 242(1) (accounts and reports to be delivered to the registrar);
- (b) section 243 (accounts of subsidiary undertakings to be appended in certain cases);
and
- (c) paragraph 7 of Part II of Schedule 9 (banking groups: information as to undertaking in which shares held as a result of financial assistance operation).

(3) The registrar shall, having received any document in Welsh under this section, obtain a translation of it into English; and the translation shall be regarded as a document delivered to the registrar for the purposes of sections 707A and 709(1) and shall be registered by him accordingly.”.

(5) In paragraph 7 of Part II of Schedule 9 the words “Subject to section 255E (delivery of accounting documents in Welsh only),” shall be inserted at the beginning of sub-paragraph (3).