

## SCHEDULES

### SCHEDULE 3

Regulation 19

#### New manufacturer or supplier

#### Information requirements

1. A new manufacturer or supplier required to make payments under regulation 3 or a direction given under regulation 4(2) must provide in writing to the Secretary of State an estimate of the total of net sales income it is likely to receive in respect of the total supply of its presentations for its first financial year within 30 days of the date on which the requirement to make a payment under regulation 3 or a direction under regulation 4(2) begins to apply to the new manufacturer or supplier.

2. Where the new manufacturer or supplier is not a small manufacturer or supplier, the new manufacturer or supplier must provide to the Secretary of State information in column (2) of the table in respect of each corresponding quarter, remaining period or financial year specified in column (1) of that table no later than within the corresponding time in column (3) of that table.

**Table**

<i>Column (1)</i>	<i>Column (2)</i>	<i>Column (3)</i>
<i>Period to cover</i>	<i>Information to be provided</i>	<i>Period within which information must be supplied</i>
Each quarter	Sales report	Within 30 days of the last day of that quarter
Each remaining period	Sales report	Within 30 days of the last day of that remaining period
Each financial year	Presentation report	Within 2 months of the last day of that financial year
Each financial year	Audited sales report	Within 9 months of the last day of that financial year
Each financial year	Statutory audited accounts	Within 9 months of the last day of that financial year

#### Rules

3. This Schedule must be construed in accordance with the following rules.

4. The end date of the final period in a manufacturer's or supplier's financial year, be that the final quarter or remaining period, must be treated as extended or reduced by not more than seven days before or after that period, if the end date of the supplier's or manufacturer's financial year has, in accordance with section 390(2)(b) of the Companies Act 2006, also been reduced or extended by the same period.

**5.** Where the requirement to make a payment set out in regulation 3(1) or under a direction given under regulation 4(2)(b) begins to apply to a manufacturer or supplier part way through any of their quarters, remaining period or financial year the manufacturer or supplier must—

- (a) in respect of that quarter or remaining period, calculate the payment and provide the sales report for the period from the date on which the requirement to make a payment in regulation 3(1) or a direction given under regulation 4(2)(b) begins to apply until the end of the relevant quarter or remaining period; and
- (b) in respect of that financial year provide the audited sales report and presentation report for the period from the date on which the requirement to make a payment in regulation 3(1) or a direction given under regulation 4(2)(b) begins to apply until the end of the financial year.

**6.** Where the requirement to make a payment set out in regulation 3(1) or under a direction given under regulation 4(2)(b) stops applying to a manufacturer or supplier part way through any of their quarters, remaining period or financial year the manufacturer or supplier must—

- (a) in respect of that quarter or remaining period, calculate the payment and provide the sales report, for the period from the beginning of the quarter or remaining period to the date the requirement to make a payment in regulation 3(1) or under a direction given under regulation 4(2)(b) stops applying; and
- (b) in respect of that financial year provide the audited sales report and presentation report for the period from the beginning of the financial year to the date that the requirement to make a payment in regulation 3(1) or under a direction given under regulation 4(2)(b) stops applying.

**7.** Where a manufacturer or supplier changes the length of their current or previous accounting reference date under section 392 of the Companies Act 2006 so as to extend or shorten its current or previous accounting reference period, the new manufacturer or supplier must in writing notify the Secretary of State of the new date of its accounting reference period and provide the Secretary of State with the relevant documents which show that the accounting reference period has changed within 30 days of the change.

**8.** A manufacturer's or supplier's "previous accounting reference period" means the one immediately preceding its current accounting reference period.