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STATUTORY INSTRUMENTS

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**2017 No. 395**

**The Reporting on Payment Practices  
and Performance Regulations 2017**

**Failure to publish a report**

**8.**—(1) If the requirements of regulation 3 are not met in relation to a reporting period, the qualifying company and every person who was a director of the qualifying company immediately before the end of the filing period commits an offence.

(2) It is a defence for a director to prove that the director took all reasonable steps for securing that the requirements of regulation 3 would be complied with before the end of the filing period.

(3) A person guilty of an offence under this regulation is liable on summary conviction—

- (a) in England and Wales, to a fine;
- (b) in Scotland or Northern Ireland, to a fine not exceeding level 5 on the standard scale.