
DRAFT STATUTORY INSTRUMENTS

2014 No.

The Reports on Payments to Governments Regulations 2014

PART 1

REPORT ON PAYMENTS TO GOVERNMENTS

Duty to prepare report on payments to governments

4. The directors of an undertaking must prepare a report annually on payments made to governments for each financial year of the undertaking (the “report”) if that undertaking is—

- (a) a large undertaking or a public interest entity; and
- (b) a mining or quarrying undertaking or a logging undertaking.