



# Harbours Act 1964

## 1964 CHAPTER 40

### *Furnishing of Information*

#### **42 Accounts, relating to harbour undertakings**

- (1) An annual statement of accounts which—
  - (a) relates to a statutory harbour undertaking (whether or not it relates also to another undertaking); and
  - (b) is, by virtue of a statutory provision made with respect to him, required to be prepared by the person by whom the undertaking is carried on;shall, so far as it relates to the undertaking, be in such form, contain such particulars and be compiled in such manner as may be prescribed in relation to the undertaking by regulations made by the Minister.
- (2) The person by whom a statutory harbour undertaking is carried on shall be under an obligation to comply with such of the following requirements as he is not, by virtue of other statutory provision made with respect to him, under obligation to comply with, namely.—
  - (a) to prepare an annual statement of accounts relating to the undertaking;
  - (b) to send to the Minister a copy of each such annual statement;
  - (c) to send to the Minister a copy of the auditors' report upon each such annual statement.
- (3) The person by whom a statutory harbour undertaking is carried on shall be under an obligation to send to the Council a copy of each annual statement of accounts relating to the undertaking and a copy of the auditors' report thereon.
- (4) This section shall not apply to the Boards.
- (5) Subsection (1) of this section shall not be taken to impose an obligation as to the form, contents or manner of compilation of accounts relating to an undertaking the activities whereof consist wholly or mainly in the improvement, maintenance or management of a fishery harbour or marine work and subsection (2) of this section shall not be taken to impose an obligation on a person by whom such an undertaking is carried on so far as regards that undertaking.

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*Status: This is the original version (as it was originally enacted).*

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- (6) For the purposes of subsection (2) above a person shall not be taken not to be under an obligation, by virtue of other statutory provision made with respect to him, to prepare an annual statement of accounts or to send to the Minister a copy of, or of the auditors' report on, each such annual statement by reason only of the fact that that provision requires him to prepare an annual statement of accounts relating as well to other undertakings as to the undertaking in question or, as the case may be, to send to the Minister a copy of, or of the auditors' report on, each such annual statement; and the obligation imposed by that subsection—
- (a) so far as regards the requirement specified in paragraph (a), shall not be taken not to be satisfied by reason that an annual statement relates as well to other undertakings as to the undertaking in question,
  - (b) so far as regards the requirements specified in paragraphs (b) and (c) respectively, shall not be taken not to be satisfied by reason of the sending to the Minister of a copy of such an annual statement as is mentioned in paragraph (a) above or, as the case may be, of the auditors' report upon such an annual statement.
- (7) No regulation under subsection (1) of this section shall be taken to require the doing of anything in contravention of any requirement imposed by the Companies Act 1948 with respect to the form, contents or manner of compilation of accounts.
- (8) Regulations under this section may be made so as to apply to all undertakings, to a class of undertakings or to a particular undertaking.
- (9) The Minister shall consult the Council before making regulations under this section.
- (10) In this section "statutory harbour undertaking" means an undertaking or part of an undertaking the activities whereof consist wholly or mainly in the improvement, maintenance or management of a harbour in the exercise of powers vested under this Act, by another Act or by an order or other instrument (except a provisional order) made under another Act or by a provisional order in the person by whom the undertaking is carried on (other than river works powers), in the performance of duties so vested in him (other than river works duties) or in the exercise and performance of powers so vested in him (other than river works powers) and duties so vested in him (other than river works duties).