



Companies Act 1976

1976 CHAPTER 69

PART I

ACCOUNTS, ACCOUNTING RECORDS AND AUDITORS

Duty to prepare and deliver accounts in the case of oversea companies

9 Duty to prepare and deliver accounts in the case of oversea companies

- (1) Every such company as is described in section 406 of the Act of 1948 (hereafter in this Act referred to as an "oversea company") shall in respect of each accounting reference period of the company prepare a balance sheet and profit and loss account and, if the company is a holding company, group accounts, made up by reference to such date or dates, and (subject to any prescribed exceptions or modifications) in such form, containing such particulars and having annexed or attached thereto such documents, as would have been required in accordance with the provisions of the Act of 1948 and this Act if it had been a company within the meaning of the Act of 1948.
- (2) In respect of each accounting reference period of the company, an oversea company shall deliver to the registrar of companies a copy of every balance sheet, account or other document required by virtue of subsection (1) above to be prepared in respect of that accounting reference period and, if any such balance sheet, account or document is in a language other than English, shall annex to the copy so delivered to the registrar a certified translation of it into English.
- (3) Where in relation to any accounting reference period of an oversea company the directors of the company would be exempt by virtue of subsection (8) of section 1 above from the requirements of subsection (7) of that section if the company were a company within the meaning of the Act of 1948, nothing in subsection (1) above shall require the company to prepare any balance sheet or other document in respect of that accounting reference period.
- (4) Section 410 of the Act of 1948 (which is superseded by this section shall cease to have effect.