

Status: Point in time view as at 31/03/1997.

*Changes to legislation: There are currently no known outstanding effects
for the Companies Act 1985, PART I. (See end of Document for details)*

SCHEDULES

[^{F1}SCHEDULE 21D

DELIVERY OF REPORTS AND ACCOUNTS: COMPANIES TO WHICH THE ELEVENTH COMPANY LAW DIRECTIVE APPLIES]

Textual Amendments

- F1** Sch. 21D inserted (1.1.1993) by S.I. 1992/3179, reg. 3, Sch. 2, para. 18.
- F1** Schs. 20-25 repealed (prosp.) by Companies Act 2006 (c. 46), ss. 1295, 1300, Sch. 16 and the repeal being partly in force, as to which see individual provisions

Modifications etc. (not altering text)

- C1** Sch. 21D modified (1.1.1993) by S.I. 1992/3179, reg. 5, Sch. 4 paras. 6(3), 8(2).

^{F1}PART I

COMPANIES REQUIRED TO MAKE DISCLOSURE UNDER PARENT LAW

Textual Amendments

- F1** Sch. 21D inserted (1.1.1993) by S.I. 1992/3179, reg. 3, Sch. 2, para. 18.

Scope of Part

- ^{F2}1 This Part of this Schedule applies to any company to which section 699AA applies which is required by its parent law to prepare, have audited and disclose accounts.

Textual Amendments

- F2** Sch. 21D inserted (1.1.1993) by S.I. 1992/3179, reg. 3, Sch. 2, para. 18.

Duty to deliver copies in Great Britain

- ^{F3}2 (1) This paragraph applies in respect of each branch which a company to which this Part of this Schedule applies has in Great Britain.
- (2) The company shall deliver to the registrar for registration in respect of the branch copies of all the accounting documents prepared in relation to a financial period of the company which are disclosed in accordance with its parent law on or after the end of the period allowed for compliance in respect of the branch with paragraph 1 of Schedule 21A or, if earlier, the date on which the company complies with that paragraph in respect of the branch.

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- (3) Where the company's parent law permits it to discharge its obligation with respect to the disclosure of accounting documents by disclosing documents in a modified form, it may discharge its obligation under sub-paragraph (2) above by delivering copies of documents modified as permitted by that law.
- (4) If any document, a copy of which is delivered under sub-paragraph (2) above, is in a language other than English, the company shall annex to the copy delivered a translation of it into English, certified in the prescribed manner to be a correct translation.

Textual Amendments

F3 Sch. 21D inserted (1.1.1993) by S.I. 1992/3179, reg. 3, Sch. 2, para.18.

- ^{F43} Paragraph 2 above shall not require documents to be delivered in respect of a branch if—
- (a) before the end of the period allowed for compliance with that paragraph, they are delivered in respect of another branch in the United Kingdom, and
 - (b) the particulars registered under Schedule 21A in respect of the branch indicate an intention that they are to be registered in respect of that other branch and include the details of that other branch mentioned in paragraph 4(b) of that Schedule.

Textual Amendments

F4 Sch. 21D inserted (1.1.1993) by S.I. 1992/3179, reg. 3, Sch. 2, para.18.

Time for delivery

- ^{F54} The period allowed for delivery, in relation to a document required to be delivered under paragraph 2, is 3 months from the date on which the document is first disclosed in accordance with the company's parent law.

Textual Amendments

F5 Sch. 21D inserted (1.1.1993) by S.I. 1992/3179, reg. 3, Sch. 2, para.18.

Penalty for non-compliance

- ^{F65} (1) If a company fails to comply with paragraph 2 before the end of the period allowed for compliance, it, and every person who immediately before the end of that period was a director of it, is guilty of an offence and liable to a fine and, for continued contravention, to a daily default fine.
- (2) It is a defence for a person charged with an offence under this paragraph to prove that he took all reasonable steps for securing compliance with paragraph 2.

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Textual Amendments

F6 Sch. 21D inserted (1.1.1993) by S.I. 1992/3179, reg. 3, Sch. 2, para.18.

Interpretation

^{F76} (1) In this Part of this Schedule—

“financial period”, in relation to a company, means a period for which the company is required or permitted by its parent law to prepare accounts;

“parent law”, in relation to a company, means the law of the country in which the company is incorporated;

and references to disclosure are to public disclosure.

(2) For the purposes of this Part of this Schedule, the following are accounting documents in relation to a financial period of a company—

- (a) the accounts of the company for the period, including, if it has one or more subsidiaries, any consolidated accounts of the group,
- (b) any annual report of the directors for the period,
- (c) the report of the auditors on the accounts mentioned in paragraph (a) above,
and
- (d) any report of the auditors on the report mentioned in paragraph (b) above.

Textual Amendments

F7 Sch. 21D inserted (1.1.1993) by S.I. 1992/3179, reg. 3, Sch. 2, para.18.

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