
STATUTORY INSTRUMENTS

2008 No. 565

The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008

PART 2

ACCOUNTS

Publication of accounts

4.—(1) An insurance undertaking must—

- (a) make available the latest accounts and reports prepared under regulation 3 for inspection by any person, without charge and during business hours, at the undertaking's head office in the United Kingdom, and
- (b) supply to any person upon request a copy of those accounts (or such part of those accounts as may be requested) at a price not exceeding the administrative cost of making the copy.

(2) In the case of [^{F1}registered societies] which are insurance undertakings, the obligation in paragraph (1) (b) is subject to the provisions of [^{F2}section 90(1) of the Co-operative and Community Benefit Societies Act 2014] or section 48(6) of [^{F3}the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969], as the case may be.

Textual Amendments

- F1** Words in reg. 4(2) substituted (1.8.2014) by [The Co-operative and Community Benefit Societies and Credit Unions Act 2010 \(Consequential Amendments\) Regulations 2014 \(S.I. 2014/1815\)](#), reg. 1(2), [Sch. para. 20\(4\)\(a\)](#)
- F2** Words in reg. 4(2) substituted (with effect in accordance with reg. 2(4) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), [Sch. 2 para. 4\(a\)](#) (with reg. 2(6)(7))
- F3** Words in reg. 4(2) substituted (with effect in accordance with reg. 2(4) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), [Sch. 2 para. 4\(b\)](#) (with reg. 2(6)(7))

Status:

Point in time view as at 06/04/2018.

Changes to legislation:

There are currently no known outstanding effects for the The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008, Section 4.