

STATUTORY INSTRUMENTS

**2009 No. 1801**

The Overseas Companies Regulations 2009

**PART 5**

DELIVERY OF ACCOUNTING DOCUMENTS: GENERAL

CHAPTER 2

Companies required to prepare and disclose accounts under parent law

**Application and interpretation of Chapter**

**31.**—(1) This Chapter applies to an overseas company to which this Part applies that—

(a) is required by its parent law to prepare, have audited and disclose accounts, <sup>F1</sup>...

<sup>F1</sup>(b) .....

(2) In relation to a company to which this Chapter applies—

“accounting documents”, in relation to a financial period of the company, means—

- (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) any report of the auditors on the accounts mentioned in sub-paragraph (a), and
- (d) any report of the auditors on the report mentioned in sub-paragraph (b),

and for this purpose “subsidiaries” and “consolidated group accounts” have the meaning given to them by the company's parent law;

“financial period” 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 disclose or disclosure are to public disclosure.

**Textual Amendments**

**F1** Reg. 31(1)(b) and word omitted (31.12.2020) by virtue of [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), reg. 1(2)(c), [Sch. 3 para. 24](#); 2020 c. 1, Sch. 5 para. 1(1)

**Changes to legislation:**

There are currently no known outstanding effects for the The Overseas Companies Regulations 2009, Section 31.