
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

Duty to file copies of accounting documents disclosed under parent law

32.—(1) The directors of a company to which this Chapter applies must deliver to the registrar a copy of all the accounting documents prepared in relation to a financial period of the company that are disclosed in accordance with its parent law.

(2) 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, the directors may discharge their obligation under paragraph (1) by delivering a copy of documents modified as permitted by that law.

(3) Where the company is incorporated in an EEA State—

- (a) the directors are not required to deliver copies of accounting documents under paragraph (1) if the company's parent law does not require it to deliver accounting documents, and
- (b) the directors may discharge their obligation under paragraph (1) by delivering the accounting documents without an auditor's report if the company's parent law does not require it to have its accounts audited.

(4) This regulation does not apply in relation to copies of accounting documents disclosed under the company's parent law before—

- (a) the date on which the company first delivered a return under Part 2 (initial registration of particulars) in respect of a UK establishment, or
- (b) if earlier, the last day of the period allowed for delivery of a return under that Part in respect of its first UK establishment.

(5) The directors required by this regulation to deliver copies of accounting documents must deliver them in respect of each UK establishment that the company has at the end of the financial period to which the documents relate, subject as follows.

(6) Paragraph (5) does not require the delivery of copies of accounting documents in respect of an establishment if—

- (a) a return in respect of that establishment has stated the intention to file copies of accounting documents in respect of another UK establishment (giving the registered number of that establishment), and
- (b) copies of the accounting documents are delivered in respect of that establishment before the end of the period allowed for doing so.