

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

Statement of details of parent law and other information

33.—(1) The accounting documents delivered to the registrar under regulation 32 must be accompanied by a statement containing the following information.

(2) The information required is—

- (a) the legislation under which the accounts have been prepared and ^{F1}... audited,
- (b) whether those accounts have been prepared in accordance with a set of generally accepted accounting principles and, if so, the name of the organisation or other body which issued those principles, [^{F2} and]

^{F3}(c)

[^{F4}(d) whether those accounts have been audited in accordance with a set of generally accepted auditing standards and, if so, the name of the organisation or other body which issued those standards.]

^{F5}(e)

Textual Amendments

- F1** Words in reg. 33(2)(a) 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. 26(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F2** Word in reg. 33(2)(b) inserted (31.12.2020) by The Accounts and Reports (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/145), reg. 1(2)(c), **Sch. 3 para. 26(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F3** Reg. 33(2)(c) 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. 26(c)**; 2020 c. 1, Sch. 5 para. 1(1)
- F4** Reg. 33(2)(d) substituted (31.12.2020) by The Accounts and Reports (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/145), reg. 1(2)(c), **Sch. 3 para. 26(d)**; 2020 c. 1, Sch. 5 para. 1(1)
- F5** Reg. 33(2)(e) 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. 26(e)**; 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 33.