
STATUTORY INSTRUMENTS

2009 No. 1801

The Overseas Companies Regulations 2009

PART 6

**DELIVERY OF ACCOUNTING DOCUMENTS:
CREDIT OR FINANCIAL INSTITUTIONS**

CHAPTER 2

Institutions required to prepare accounts under parent law

Application and interpretation of Chapter

44.—(1) This Chapter applies to a credit or financial institution to which this Part applies that—

(a) is required by its parent law to prepare and have audited accounts; ^{F1}...

^{F1}(b)

(2) In relation to an institution to which this Chapter applies—

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

- (a) the accounts of the institution for the period, including, if it has one or more subsidiaries, any consolidated accounts of its 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),
- (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 institution's parent law;

“director”, in the case of an institution which does not have directors, means persons occupying equivalent offices;

“disclosure” means public disclosure, except where an institution is not required under its parent law, any enactment having effect for the United Kingdom or its constitution to publicly disclose its accounts, in which case it means disclosure of the accounts to the persons for whose information they have been prepared;

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

“parent law” means the law of the country in which the institution has its head office; and in the case of an institution which does not have directors, references to “directors” shall include the persons occupying equivalent offices.

Changes to legislation: There are currently no known outstanding effects for the The Overseas Companies Regulations 2009, Section 44. (See end of Document for details)

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Textual Amendments

F1 Reg. 44(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. 27**; 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 44.