

## SCHEDULE 8

### TRANSITIONAL PROVISIONS AND SAVINGS

#### **PART 2**

#### INITIAL REGISTRATION OF PARTICULARS

##### **Duty to deliver transitional return**

**13.**—(1) Where paragraph 3 or 9 applies in relation to an establishment, the company must deliver to the registrar not later than 31st March 2010 a transitional return in respect of the establishment.

(2) The return must contain such of the particulars specified in regulation 6 (particulars of the company) as are not treated as registered in respect of the establishment by virtue of paragraph 3 or 9. Regulation 5(2) (reference to particulars included in those delivered in respect of another UK establishment) applies in relation to the return required by this paragraph as in relation to a return under Part 2 of these Regulations.

(3) The return must contain such of the particulars specified in regulation 7 (particulars of the establishment) as are not treated as registered by virtue of paragraph 5 or 11.

(4) If the company is one to which Part 5 of these Regulations applies (delivery of accounting documents: general), the return must—

- (a) make any statement required by regulation 10 (statement as to future manner of compliance with accounting requirements) that is not treated as made by virtue of paragraph 8, and
- (b) if the company states that it intends to file copies of accounting documents, or accounts, in respect of another UK establishment, give the registered number of that establishment.

(5) If the company is one to which Chapter 2 of Part 5 of these Regulations applies (companies required to prepare and disclose accounts under parent law), the return must, as regards any document specified in regulation 9(1) (copies of accounting documents) that is not treated as delivered by virtue of paragraph 7, either—

- (a) be accompanied by the document, or
- (b) make the statement specified in regulation 9(3) (statement that document included in those delivered in respect of another UK establishment).

(6) Sub-paragraph (5) does not apply if the company is required by its parent law to prepare and disclose accounts made up to a date before 1st October 2010.

**Changes to legislation:**

There are currently no known outstanding effects for the The Overseas Companies Regulations 2009, Paragraph 13.