
DRAFT STATUTORY INSTRUMENTS

2014 No.

The Reports on Payments to Governments Regulations 2014

PART 4

DUTY TO DELIVER REPORTS AND INFORMATION

Duty to deliver reports

14.—(1) Directors who are required to prepare—

- (a) a report in accordance with regulations 4 and 5; or
- (b) a consolidated report prepared in accordance with regulations 8 and 9

must deliver that report or consolidated report to the registrar within 11 months of the end of the financial year of the undertaking.

(2) For an undertaking that is a partnership or a limited partnership, the “financial year” is deemed to be the 12 calendar months ending on 5th April.

(3) A report or consolidated report delivered under this regulation must be delivered to the registrar by electronic means.