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DRAFT STATUTORY INSTRUMENTS

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**2014 No.**

**The Reports on Payments to Governments Regulations 2014**

**PART 4**

**DUTY TO DELIVER REPORTS AND INFORMATION**

**Enforcement of undertaking's delivery obligations**

**17.**—(1) This regulation applies where the registrar has reason to believe that an undertaking has failed to deliver a report or consolidated report in accordance with regulation 14.

(2) The registrar must serve notice on the undertaking requiring it to—

(a) deliver to the registrar—

(i) a report or consolidated report in accordance with regulation 14(1); and

(ii) a statement to the registrar confirming that the undertaking is required to prepare a report or consolidated report in accordance with these Regulations;

(b) deliver to the registrar a statement that the period for delivery of the report or consolidated report under regulation 14(1) has not expired; or

(c) deliver to the registrar a statement that the undertaking is not required to prepare a report or consolidated report in accordance with these Regulations.

(3) Any statement made under paragraph (2) must state—

(a) the name of the undertaking; and

(b) the financial year to which the statement relates.

(4) A statement made under paragraph (2)(a)(ii) must state whether the undertaking is required to prepare a report under regulation 4 or a consolidated report under regulation 8.

(5) A statement made under paragraph (2)(b) must state when the period for delivery of the report or consolidated report to the registrar under regulation 14(1) is to expire.

(6) A statement made under paragraph (2)(c) must state on which of the grounds under paragraph (7) the undertaking is not required to prepare a report or consolidated report and any further detail required by that paragraph.

(7) The grounds under this paragraph are that—

(a) the undertaking is not a large undertaking or a public interest entity;

(b) it is not a mining or quarrying undertaking or a logging undertaking;

(c) it has not made any payments to a government that meet the threshold for inclusion in regulation 9(4);

(d) it is exempt under regulation 6 (inclusion in a consolidated report), and if so state the name of the undertaking that is delivering the consolidated report;

(e) it is exempt under regulation 7 (inclusion in a consolidated report of a parent undertaking in a member State other than the United Kingdom), and if so state the name of the undertaking

that is delivering the consolidated report and the member State in which the consolidated report is filed;

- (f) it is exempt under regulation 10(1)(a) (being a parent undertaking of a small group);
- (g) it is exempt under regulation 10(1)(b) (being a parent undertaking of a medium-sized group);
- (h) it is exempt under regulation 10(1)(c) (being a parent undertaking which is also a subsidiary undertaking, if its own parent undertaking is governed by the law of a member State other than the United Kingdom), and if so state the name of the undertaking that is delivering the consolidated report and the member State in which the consolidated report is filed;
- (i) it is excluded from a consolidated report because one of the conditions set out in regulation 11 applies, and if so state which condition and confirm that it has been excluded from the consolidated group accounts;
- (j) it is exempt under regulation 12 (preparing a report in accordance with equivalent reporting requirements), and if so state which equivalent reporting requirements apply;
- (k) it is exempt under regulation 13 (inclusion in a consolidated report prepared in accordance with equivalent reporting requirements), and if so state which equivalent reporting requirements apply and the name of the parent undertaking delivering the report.

(8) If the undertaking fails to comply with a notice served under paragraph (2) within 28 days after the service of such notice, an offence is committed by the undertaking and every person who is a director of the undertaking.

(9) It is a defence to prove that a director took all reasonable steps for securing compliance with a notice served under paragraph (2).

(10) Paragraph (11) applies if section 85(2) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 is in force on the day these Regulations are made.

(11) A person guilty of an offence under this regulation is liable on summary conviction to a fine.

(12) Paragraph (13) applies if section 85(2) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 is not in force on the day these Regulations are made.

(13) A person guilty of an offence under this regulation is liable on summary conviction to a fine not exceeding level 5 on the standard scale.

(14) No proceedings are to be brought under this regulation—

- (a) in England and Wales except by or with the consent of the Secretary of State or the Director of Public Prosecutions;
- (b) in Northern Ireland except by or with the consent of the Secretary of State or the Director of Public Prosecutions for Northern Ireland.