
DRAFT STATUTORY INSTRUMENTS

2014 No.

The Reports on Payments to Governments Regulations 2014

PART 4

DUTY TO DELIVER REPORTS AND INFORMATION

Enforcement of undertaking's delivery obligations

18.—(1) This regulation applies where the registrar has reason to believe that an undertaking has failed to deliver equivalent reporting requirements information in accordance with regulation 15.

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

(a) deliver to the registrar—

(i) information contained in any report or consolidated report prepared in accordance with equivalent reporting requirements; and

(ii) a statement to the registrar confirming that the undertaking is required to deliver such information;

(b) deliver to the registrar a statement that the period for delivery of the equivalent reporting requirements information under regulation 15(1) has not expired; or

(c) deliver to the registrar a statement that the undertaking is not required to deliver to the registrar any document under regulation 15.

(3) A 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 sub-paragraph (2)(b) must state when the period for delivery of the equivalent reporting requirements information to the registrar under regulation 15(1) is to expire.

(5) 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.

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

(7) Paragraph (8) 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.

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

(9) Paragraph (10) 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.

(10) 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.

(11) 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.