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STATUTORY INSTRUMENTS

2015 No. 1928

COMPANIES

PARTNERSHIP

**The Reports on Payments to Governments (Amendment)
Regulations 2015**

<i>Made</i>	- - - -	<i>23rd November 2015</i>
<i>Laid before Parliament</i>		<i>25th November 2015</i>
<i>Coming into force</i>	- -	<i>18th December 2015</i>

The Secretary of State is a Minister designated for the purposes of section 2(2) of the European Communities Act 1972^(a) in relation to the creation, operation, regulation or dissolution of companies and other forms of business organisation^(b).

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 2(2) of that Act and section 1102(2) and (3) of the Companies Act 2006^(c).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Reports on Payments to Governments (Amendment) Regulations 2015.

(2) These Regulations come into force on 18th December 2015.

(3) In these Regulations, “the 2014 Regulations” means the Reports on Payments to Governments Regulations 2014^(d).

Corrections to the Reports on Payments to Governments Regulations 2014

2.—(1) The 2014 Regulations are amended as follows.

(2) In regulation 2(1) (interpretation)—

(a) 1972 c.68; section 2(2) was amended by section 27(1) of the Legislative and Regulatory Reform Act 2006 (c.51) and by Part 1 of the Schedule to the European Union (Amendment) Act 2008 (c.7). The enabling powers of section 2(2) were extended by virtue of the amendment of section 1(2) by section 1 of the European Economic Area Act 1993 (c.51).

(b) S.I. 2007/193.

(c) 2006 c.46.

(d) S.I. 2014/3209.

- (a) in the definition of “parent undertaking”, omit “, but is to be read as if “undertaking” has the meaning given in these Regulations”;
- (b) in the definition of “subsidiary undertaking”, omit “, but is to be read as if “undertaking” has the meaning given in these Regulations”;
- (c) in the definition of “undertaking”, for ““undertaking” means—” substitute ““UK undertaking” means—”; and
- (d) after the definition of “UK undertaking” (as inserted by sub-paragraph (c)), insert—
““undertaking” has the meaning given in the Act.”.

(3) In regulation 2(2) (interpretation), for “the definition of “undertaking”” substitute “the definition of “UK undertaking””.

(4) In regulations 3(1) and (2), 4, 5(2), 6, 7, 12, 13, 14(2), 15(1), 17(1) and 18(1), for “an undertaking” substitute “a UK undertaking”.

(5) In regulations 5(1), 6, 7(b), 13(b), 14(1) and 19, for “the undertaking” (in each place where those words appear) substitute “the UK undertaking”.

(6) In regulation 8(1) and (2) (duty to prepare a consolidated report), after “a parent undertaking” insert “which is a UK undertaking”.

Inspection etc. of records of documents delivered to the registrar under the 2014 Regulations by partnerships or limited partnerships

3. After regulation 20 of the 2014 Regulations, insert—

“Inspection etc. of records of documents delivered to the registrar under these Regulations by partnerships or limited partnerships

20A.—(1) The provisions of the Companies Act 2006(a) specified in the first column of Table A below, as modified in accordance with the third column of Table A, apply to partnerships and limited partnerships falling within the definition of “UK undertaking” in regulation 2(1); but in their application (or the application of any other provision by virtue of a modification set out in the third column of Table A) to such partnerships and limited partnerships they are to be read in accordance with paragraphs (2) and (3).

(2) A reference to the register is to be read as a reference to the records kept by the registrar of the information contained in—

- (a) documents delivered to the registrar under any provision of these Regulations by—
 - (i) a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1), or
 - (ii) the directors of such a partnership or limited partnership;
- (b) certified translations delivered to the registrar under section 1105(1) or 1106(1) and (3) of the Companies Act 2006 (as applied with modifications by regulation 20B) by—
 - (i) a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1), or
 - (ii) the directors of such a partnership or limited partnership.

(3) A reference to documents subject to the Directive disclosure requirements is to be read as a reference to any document required by regulation 14 or 15 to be delivered to the registrar by the directors of a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1).

Table A

<i>Provision of the Companies Act 2006 applied</i>	<i>Subject matter of provision applied</i>	<i>Modifications to the provision applied</i>
Section 1077(1) and (2)(a)	Public notice of receipt of certain documents	In subsection (2), for “the name and registered number of the company” substitute “the name of the partnership or limited partnership and, in the case of a limited partnership, its registration number”.
Section 1085(b)	Inspection of the register	None
Section 1086(1) and (3)(c)	Right to copy of material on the register	None
Section 1087(1)(d), (i) and (k), (2) and (3)(d)	Material not available for public inspection	None
Section 1089(e)	Form of application for inspection or copy	None
Section 1090(1), (2) and (4)(f)	Form and manner in which copies to be provided	In subsection (2), omit the final sentence.
Section 1091(g)	Certification of copies as accurate	For subsection (4) substitute— “(4) Regulation 2 of the Companies (Registrar, Languages and Trading Disclosures) Regulations 2006 (SI 2006/3429) (certification of electronic copies by registrar) applies where the copy is provided in electronic form.”

Language requirements (translation) for documents delivered to the registrar under the 2014 Regulations by partnerships or limited partnerships

4. After regulation 20A of the 2014 Regulations (as inserted by regulation 3), insert—

“Language requirements (translation) for documents delivered to the registrar under these Regulations by partnerships or limited partnerships

20B. The provisions of the Companies Act 2006 specified in the first column of Table B below, as modified in accordance with the fourth column of Table B, apply in relation to the documents specified in the third column of Table B.

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- (a) Section 1077 was applied with modifications to limited liability partnerships by regulation 63 of S.I. 2009/1804.
(b) Section 1085 was applied with modifications to limited liability partnerships by regulation 66 of S.I. 2009/1804.
(c) Section 1086 was applied with modifications to limited liability partnerships by regulation 66 of S.I. 2009/1804.
(d) Section 1087 was applied with modifications to limited liability partnerships by regulation 66 of S.I. 2009/1804 (as amended by regulation 4 of S.I. 2013/618 and regulations 4 and 6(1) and (2) of S.I. 2015/1695).
(e) Section 1089 was applied with modifications to limited liability partnerships by regulation 66 of S.I. 2009/1804.
(f) Section 1090 was applied with modifications to limited liability partnerships by regulation 66 S.I. 2009/1804.
(g) Section 1091 was applied with modifications to limited liability partnerships by regulation 66 of S.I. 2009/1804.

Table B

<i>Provision of the Companies Act 2006 applied</i>	<i>Subject matter of provision applied</i>	<i>Documents in relation to which the provision is applied</i>	<i>Modifications to the provision applied</i>
Section 1103(a)	Documents to be drawn up and delivered in English	Documents delivered to the registrar under any provision of these Regulations by— (a) a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1); or (b) the directors of such a partnership or limited partnership.	In subsection (2) omit “section 1104 (documents relating to Welsh companies) and”.
Section 1105(1)(b)	Documents that may be drawn up and delivered in other languages	Documents delivered to the registrar under regulation 15 by the directors of a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1).	None
Section 1106(1), (3) and (4)(c)	Voluntary filing of translations	Documents delivered to the registrar under regulation 14 or 15 by the directors of a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1).	For subsection (1) substitute— “(1) A partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1) of the Reports on Payments to Governments Regulations 2014 (SI 2014/3209) may deliver to the registrar one or more certified translations of any document relating to the partnership or limited partnership that is or has been delivered to the registrar.”. For subsection (3) substitute— “(3) The facility described in subsection (1) is available in relation to all the official languages of the European Union.”.
Section 1107(d)	Certified translations	Documents delivered to the registrar under	In subsections (2)(a) and (b) and (3), for “the company” substitute

(a) Section 1103 was applied with modifications to limited liability partnerships by regulation 68 of S.I. 2009/1804.

(b) Section 1105 was applied with modifications to limited liability partnerships by regulation 68 of S.I. 2009/1804.

(c) Section 1106 was applied with modifications to limited liability partnerships by regulation 68 of S.I. 2009/1804.

(d) Section 1107 was applied with modifications to limited liability partnerships by regulation 68 of S.I. 2009/1804.

		regulation 14 or 15 by the directors of a partnership or limited partnership falling within the definition of “UK undertaking” in regulation 2(1).	“the partnership or limited partnership”.”
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23rd November 2015

Neville Rolfe
Parliamentary Under Secretary and Minister for Intellectual Property
Department for Business, Innovation and Skills

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Reports on Payments to Governments Regulations 2014 (S.I. 2014/3209) (“the 2014 Regulations”) which extend to the whole of the United Kingdom. The 2014 Regulations implemented Chapter 10 of Directive 2013/34/EU on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC and repealing Council Directives 78/660/EEC and 83/349/EEC. These Regulations extend to the whole of the United Kingdom.

Regulation 2 corrects errors in the 2014 Regulations which derive from an unduly restrictive definition in the 2014 Regulations of the term “undertaking”; that definition feeds into other definitions and provisions in the 2014 Regulations. In particular, regulation 8 of the 2014 Regulations (as amended by these Regulations) imposes a duty on the directors of certain UK parent undertakings to prepare a consolidated report, and regulations 9 to 11 of the 2014 Regulations make provision about the content of such a report and provision for exemptions. The amendments made by regulation 2 of these Regulations ensure (by expanding the definition of “subsidiary undertaking” in the 2014 Regulations) that the subsidiary undertakings to be included in consolidated reports are not restricted to UK entities.

Regulations 3 and 4 apply (with some modifications) the provisions of Part 35 of the Companies Act 2006 (c.46) listed in Tables A and B in those regulations to documents delivered to the registrar under the 2014 Regulations by partnerships or limited partnerships. The provisions applied relate to public notice of receipt of certain documents, inspection of the register and language requirements (translation) for documents delivered to the registrar.

A transposition note for the 2014 Regulations, as amended by this instrument, is available on www.gov.uk/bis.

A full regulatory impact assessment of the effect that the 2014 Regulations were intended to have (and that they will have in consequence of the amendments made by this instrument) on the costs of business and the voluntary sector is available from the Business Environment Directorate, Department for Business, Innovation and Skills, 1 Victoria Street, London SW1H 0ET or from www.gov.uk/bis, and is also available alongside this instrument at www.legislation.gov.uk.

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