STATUTORY INSTRUMENTS

2015 No. 1928

COMPANIES
PARTNERSHIP

The Reports on Payments to Governments (Amendment) Regulations 2015

Made - - - -	*23rd November 2015*
Laid before Parliament	*25th November 2015*
Coming into force - -	*18th December 2015*

The Secretary of State is a Minister designated for the purposes of section 2(2) of the European Communities Act 1972(**1**) in relation to the creation, operation, regulation or dissolution of companies and other forms of business organisation(**2**).

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(**3**).

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(**4**).

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) in the definition of "parent undertaking", omit ", but is to be read as if "undertaking" has the meaning given in these Regulations";

(**1**) 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).
(**2**) S.I. 2007/193.
(**3**) 2006 c.46.
(**4**) S.I. 2014/3209.

(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(**5**) 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).

(**5**) 2006 c.46.

Table A

Provision of the Companies Act 2006 applied	*Subject matter of provision applied*	*Modifications to the provision applied*
Section 1077(1) and (2)(**6**)	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(**7**)	Inspection of the register	None
Section 1086(1) and (3)(**8**)	Right to copy of material on the register	None
Section 1087(1)(d), (i) and (k), (2) and (3)(**9**)	Material not available for public inspection	None
Section 1089(**10**)	Form of application for inspection or copy	None
Section 1090(1), (2) and (4)(**11**)	Form and manner in which copies to be provided	In subsection (2), omit the final sentence.
Section 1091(**12**)	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—

(**6**) Section 1077 was applied with modifications to limited liability partnerships by regulation 63 of S.I. 2009/1804.
(**7**) Section 1085 was applied with modifications to limited liability partnerships by regulation 66 of S.I. 2009/1804.
(**8**) Section 1086 was applied with modifications to limited liability partnerships by regulation 66 of S.I. 2009/1804.
(**9**) 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).
(**10**) Section 1089 was applied with modifications to limited liability partnerships by regulation 66 of S.I. 2009/1804.
(**11**) Section 1090 was applied with modifications to limited liability partnerships by regulation 66 S.I. 2009/1804.
(**12**) Section 1091 was applied with modifications to limited liability partnerships by regulation 66 of S.I. 2009/1804.