**1986 No. 306**

**COMPANIES**

# Companies (Registers and other Records) Regulations (Northern Ireland) 1986

*Made* . . . . . *24th September 1986*

*Coming into operation* . . . *27th October 1986*

The Department of Economic Development, in exercise of the powers conferred on it by Article 672(4) of the Companies (Northern Ireland) Order 1986(**a**), and of every other power enabling it in that behalf, hereby makes the following regulations:

*Citation, commencement and interpretation*

**1.**—(1) These regulations may be cited as the Companies (Registers and other Records) Regulations (Northern Ireland) 1986 and shall come into operation on 27th October 1986.

(2) In these regulations—

"the Order" means the Companies (Northern Ireland) Order 1986;

"the place for inspection" means, in relation to a register, or a register of holders of debentures of a company, which is kept by recording the matters in question otherwise than in a legible form, the place where the duty to allow inspection of the register is for the time being performed in accordance with these regulations;

"register" means a register or other record as is mentioned in Article 671(1) of the Order;

"the register of directors' interests" means the register required to be kept under Article 333(1) of the Order.

(3) Any reference in these regulations to the duty to allow inspection of a register, or of the register of holders of debentures, is a reference to the duty provided for in Article 672(3) of the Order to allow inspection of, or to furnish, a reproduction of the recording of the register, or of the relevant part of the recording in a legible form.

(4) Any reference in these regulations to the register of interests in voting shares shall be construed as including a reference to the separate part of that register referred to in Article 221(1) of the Order.

*Revocation*

**2.** The Companies (Registers and other Records) Regulations (Northern Ireland) 1981(**b**) are hereby revoked.

*Requirements with respect to registers kept otherwise than in a legible form*

**3.**—(1) This regulation applies with respect to any register specified in Schedule 1 which is kept by a company by recording the matters in question otherwise than in a legible form.

(2) The company shall perform the duty to allow inspection of any register to which this regulation applies at a place specified in Schedule 1 in relation to that register.

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(**a**) S.I. 1986/1032 (N.I. 6) (**b**) S.R. 1981 No. 361

(3) In the case of any register to which this regulation applies, the company shall not be required—

(*a*) to keep the register in any place where it is required to be kept under the Order,

(*b*) to give any notice to the registrar required to be given under the Order of the place where the register is kept, or of any change in that place, or

(*c*) to include in its annual return any statement required to be given under the Order of the address of the place where the register is kept.

(4) Where provision is made in the Order with respect to default in complying with any requirement of the Order regarding the place where a register specified in Schedule 1 is to be kept, that provision shall have effect in relation to any such register to which this regulation applies as if there were substituted for the reference therein to such default, a reference to default in complying with the requirements of paragraph (2).

*Notification of place for inspection of registers*

**4.**—(1) Subject to the provisions of paragraph (3), where a company keeps any register specified in paragraph (2) by recording the matters in question otherwise than in a legible form, the company shall send to the registrar notice, in the form indicated in Part I of Schedule 2, of the place for inspection of that register and of any change in that place.

(2) The registers referred to in paragraph (1) are—

(*a*) the register of members,

(*b*) an external branch register, and

(*c*) the register of directors' interests.

(3) The company shall not be obliged to give notice under paragraph (1)—

(*a*) where the company changes from keeping a register in a legible form to keeping it otherwise than in a legible form and the place for inspection of the register immediately following the change is the same as the place where the register was kept in a legible form immediately prior to the change, or

(*b*) in the case of a register specified in paragraph (2)(*a*) or (*c*), where since the register first came into existence—

(i) it has been kept by recording the matters in question otherwise than in a legible form, and

(ii) the place for inspection has been the registered office of the company.

(4) Where the register of members of a company is kept by recording the matters in question otherwise than in a legible form and the place for inspection of that register is elsewhere than at the registered office, the company shall include in its annual return a statement of the address of the place for inspection of that register.

(5) Paragraph (4) of Article 361 of the Order shall apply with respect to any default in complying with paragraph (1) as it applies in relation to a default in complying with paragraph (2) of that Article; and paragraph (7) of Article 371 of the Order shall apply with respect to any failure to comply with paragraph (4) as it applies in relation to a failure to comply with that Article.

*Requirements with respect to a register of debenture holders kept otherwise than in a legible form*

**5.**—(1) This regulation applies to any register of holders of debentures of a company which is kept by a company by recording the matters in question otherwise than in a legible form.

(2) A company shall not perform the duty to allow inspection of a register to which this regulation applies elsewhere than at—

(*a*) the registered office of the company,

(*b*) any other office of the company at which the work of ensuring that the register is duly made up is done, or

(*c*) if the company arranges with some other person for the carrying out of the work referred to in sub-paragraph (*b*) to be undertaken on behalf of the company by that other person, the office of that other person at which the work is done.

(3) The requirements of Article 199 of the Order (register of debenture holders) and Articles 371 and 372 of and Schedule 15 to the Order (annual returns) shall not apply to a register to which this regulation applies insofar as they relate to any of the following matters—

(*a*) the place where the register is permitted to be kept,

(*b*) the giving of notice to the registrar of the place where the register is kept, or of any change in that place, and

(*c*) the inclusion in the annual return of a statement of the address of the place where the register is kept.

*Notification of the place for inspection of registers of debenture holders*

**6.**—(1) Subject to paragraph (2), where the place for inspection of a register to which regulation 5 applies is in Northern Ireland, the company shall send to the registrar notice in the form indicated in Part II of Schedule 2 of the place for inspection of that register and of any change in that place.

(2) The company shall not be obliged to give notice under paragraph (1)—

(*a*) where a company changes from keeping the register in a legible form to keeping it otherwise than in a legible form and the place for inspection of the register immediately following the change is the same as the place where the register was kept in a legible form immediately prior to the change, or

(*b*) where since the register first came into existence—

(i) it has been kept by recording the matters in question otherwise than in a legible form, and

(ii) the place for inspection has been the registered office of the company.

(3) Where the place for inspection of a register to which regulation 5 applies is situated in Northern Ireland elsewhere than at the registered office of the company, the company shall include in its annual return a statement of the address of that place.

(4) Paragraph (7) of Article 371 of the Order shall apply with respect to any failure to comply with paragraph (3) as it applies in relation to a failure to comply with that Article.

*Other provisions relating to registers kept otherwise than in a legible form*

**7.**—(1) Where a register or a register of holders of debentures is kept by recording the matters in question otherwise than in a legible form, any reference to such register in any provision of the Order relating to the place where a duplicate of such register, another register or duplicate of another register is required to be kept, shall be construed as a reference to the place for inspection of the first mentioned register.

(2) Where the place for inspection of the register of members is the office of some person other than the company and by reason of any default of that person the company fails to comply with—

(*a*) the provisions of regulation 3 relating to the duty to allow inspection of the index of the register of members, or

(*b*) the provisions of regulation 4 relating to the register of members,

Article 365 of the Order (consequences of failure to comply with requirements as to register owing to agent's default) shall apply with respect to such failure as it applies in relation to a failure to comply with the provisions specified in that Article by reason of any default of the person other than the company, at whose office the register of members is kept.

(3) Where an external branch register is kept by a company by recording the matters in question otherwise than in a legible form, paragraph 2(2) of Schedule 14 to the Order shall have effect as if, for the references to the country or territory where that register is kept, there were substituted references to the country or territory where the place for inspection of the register is situated.

(4) Where the register of directors' interests is kept by a company by recording the matters in question otherwise than in a legible form, paragraph 28 of Schedule 13 to the Order shall have effect as if, for the reference to that register, there were substituted a reference to a reproduction of the recording of that register in a legible form.

(5) Where the accounting records of a company are kept otherwise than in a legible form and the place for inspection of such records is outside Northern Ireland, Article 230(2) of the Order shall have effect as if, for the references to the accounting records being kept at a place outside Northern Ireland, there were substituted references to the place for inspection of such records being at a place outside Northern Ireland.

Sealed with the Official Seal of the Department of Economic Development on 24th September 1986.

(L.S.) *R. J. O'Hara*

Assistant Secretary

SCHEDULE 1 Regulation 3

**Places for performance of duty to allow inspection of registers kept otherwise than in a legible form**

| *Statutory Provision* | *Register* | *Place for Inspection* |
|---|---|---|
| COMPANIES (NORTHERN IRELAND) ORDER 1986 | | |
| Article 219(8) | Register and any associated index of interests in voting shares | (*a*) Where the register of directors' interests is kept otherwise than in a legible form, the place for inspection of that register.<br>(*b*) Where the register of directors' interests is kept in a legible form, the place where it is so kept. |
| Article 230(1) | Accounting records | The registered office of the company or such other place as the directors of the company think fit. |
| Article 296(1) | Register of directors and secretaries | (*a*) Where the register of members is kept otherwise than in a legible form, the place for inspection of that register.<br>(*b*) Where the register of members is kept in a legible form, the place where it is so kept. |
| Article 361(1) | Register of members | The registered office of the company provided that—<br>(*a*) if the work of making up the register is done at another office of the company, the place for inspection may be that other office; and<br>(*b*) if the company arranges with some other person for the making up of the register to be undertaken on behalf of the company by that other person, the place for inspection may be the office of that other person at which the work is done;<br>so however that the place for inspection shall not be at a place outside Northern Ireland. |
| Article 362(3) | Index of the register of members | (*a*) Where the register of members is kept otherwise than in a legible form, the place for inspection of that register.<br>(*b*) Where the register of members is kept in a legible form, the place where it is so kept. |
| Article 370(1) | External branch register | Any place where, but for these regulations, the register would be permitted to be kept under Article 370(1) of the Order. |