

Accounting documents to be filed by EEA company

1303. (1) Subject to subsection (7), for so long as a branch of it stands established in the State, an EEA company shall in each year deliver to the Registrar, in the prescribed manner, the following documents.

(2) Those documents are a copy of the accounting documents, for the financial year concerned, that the EEA company is required to cause to be prepared, and to be made public, in accordance with the laws of the EEA state in which it is incorporated.

(3) Those accounting documents shall be so delivered to the Registrar not later than 30 days after the last date upon which the EEA company was required to cause such accounting documents to be made public in accordance with the laws of the EEA state in which it is incorporated.

(4) The reference in subsection (2) to a copy of an accounting document is a reference to a copy that satisfies the following conditions—

(a) it is a true copy of the original save for the difference that the signature or signatures on the original, and any date or dates thereon, shall appear in typeset form on the copy, and

(b) it is accompanied by a certificate of a director and the secretary of the company, that bears the signature of the director and the secretary in electronic or written form, stating that the copy is a true copy of the original (and one such certificate relating to all of the accounting documents mentioned in subsection (2) suffices and the foregoing statement need not be qualified on account of the difference permitted by paragraph (a) as to the form of a signature or of a date).

(5) If this section is not complied with by an EEA company, the company and any officer of it who is in default shall be guilty of a category 3 offence.

(6) Without prejudice to the generality of subsections (1) and (2) of section 865, summary proceedings in relation to an offence under this section may be brought and prosecuted by the Registrar.

(7) This section shall not apply to a company that is a credit or financial institution.