

Filing obligations of non-EEA company

1304. (1) If a non-EEA company establishes a branch in the State, the same requirements under section 1302 (1) and (2) as apply to an EEA company's doing so shall apply to the non-EEA company and, accordingly, section 1302 (1) and (2) shall apply to the non-EEA company, but with the following modifications.

(2) Those modifications are that—

(a) the following paragraph shall be substituted for paragraph (e) of section 1302 (2):

“(e) if the law of the state in which the company is incorporated requires entry in a register, the place of registration of the company and the number under which it is registered;”;

and

(b) the following paragraphs shall be substituted for paragraph (h) of section 1302 (2):

“(h) unless it is a credit or financial institution, copies of its latest accounting documents, that is to say the latest accounting documents—

(i) prepared in relation to a financial year of the company (in accordance with the laws of the state in which it is incorporated), and

(ii) made public (in accordance with those laws), or, if not required by those laws to be made public, prepared as so mentioned, before the end of the period allowed for compliance with subsection (1) in respect of the branch, or if earlier, the date on which the company complies with subsection (1) in respect of the branch,

(i) each of the following so far as not ascertainable from its constitutive documents—

(i) the company's principal place of business,

(ii) the company's objects, and

(iii) the place where the company is incorporated.”.

(3) A non-EEA company that establishes a branch in the State shall also deliver to the Registrar, in the prescribed manner, within 30 days after the date of the occurrence of the particular event referred to in section 1302 (3)(a) to (d) or, as appropriate, paragraph (b) or (c) of this subsection—

(a) any document or notice referred to in section 1302 (3)(a) to (d),

(b) notice of the winding up of the company, the appointment of one or more liquidators, particulars

concerning them and their powers and the termination of the winding up and particulars concerning insolvency proceedings, arrangements, compositions or any analogous proceedings to which the company is subject, and

(c) notice of the closure of the branch or its otherwise ceasing to be established in the State.

(4) Section 1302 (4) (12)) applies for the purposes of section 1302 (2)(f) as the latter has effect in relation to a non-EEA company by virtue of this section.

(5) Section 1302 (5) applies for the purposes of section 1302 (2)(h) as the latter has effect in relation to a non-EEA company by virtue of this section.

(6) If section 1302 (1) or (2) (as applied by this section), or subsection (3), is not complied with by a non-EEA company, the company and any officer of it who is in default shall be guilty of a category 3 offence.