

Return of capital by non-EEA company

1306. (1) Subject to subsection (2), a non-EEA company shall, at the same time as it delivers to the Registrar the accounting documents or accounts and other documents referred to in section 1305, deliver to the Registrar a statement, in the prescribed form, indicating the amount of the called up share capital of the company as of a date not earlier than 2 months before the date of the statement's delivery.

(2) Subsection (1) shall not apply where the information which would be contained in the foregoing statement is contained in the documentation referred to in section 1302 (1) as applied by section 1304 (1).