

INTERNATIONAL BUSINESS COMPANIES (ACCOUNTING RECORDS) ORDER, 2016

Arrangement of Paragraphs

Paragraph

1. Citation.....2

2. Declaration of availability of accounting records to be kept at registered office.. 2

3. Revocation of S.I. No. 7 of 2013.....3

**INTERNATIONAL BUSINESS COMPANIES ACT
(CHAPTER 309)**

**INTERNATIONAL BUSINESS COMPANIES (ACCOUNTING
RECORDS) ORDER, 2016**

The Minister, in exercise of the powers conferred by section 67(5) of the International Business Companies Act, makes the following Order —

1. Citation.

This Order may be cited as the International Business Companies (Accounting Records) Order, 2016.

2. Declaration of availability of accounting records to be kept at registered office.

- (1) A company shall keep at its registered office a declaration stating that—
 - (a) the company is maintaining reliable accounting records; and
 - (b) the accounting records shall be made available to its registered agent.
- (2) For every company on the Register which has not submitted a declaration pursuant to the International Business Companies (Accounting Records) Order, 2013 as of the date of the commencement of this Order, the registered agent of such company shall submit a copy of the declaration made by the company in accordance with paragraph (1) with the Registrar within sixty days of the date of the commencement of this Order.
- (3) For every company registered subsequent to the date of the commencement of this Order, the registered agent of the company shall submit a copy of the declaration made by the company in accordance with paragraph (1) to the Registrar within ninety days of the registration of the company.
- (4) Where a company changes its registered agent subsequent to the submission of a declaration, the company shall provide the new appointed registered agent with a declaration in accordance with paragraph (1) and the registered agent shall submit a copy of the declaration made by the company to the Registrar within thirty days of the date of its appointment.
- (5) For the purposes of this Order, “available” means able to be provided to the registered agent pursuant to a lawful request, process or order of a

court, without prejudice to any rights that the company may have to seek judicial relief or stay of such process, order or request.

3. Revocation of S.I. No. 7 of 2013.

The International Business Companies (Accounting Records) Order, 2013 is hereby revoked.

Made this day of , 2016.

Attorney-General and Minister of Legal Affairs