

SCHEDULE 1

Regulation 3

PROVISIONS OF THE COMPANIES ACTS APPLYING TO UNREGISTERED COMPANIES

A company's constitution

1. Sections 26 and 27 of the Companies Act 2006 (filing obligations in connection with company's articles) apply to unregistered companies, modified so that they read as follows—

“Registrar to be sent copy of company's constitution

26.—(1) A company must, not later than 15 days after the date of its incorporation, send to the registrar a copy of every instrument constituting or regulating the company.

(2) Where a company amends any instrument constituting or regulating the company, it must, not later than 15 days after the amendment takes effect, send to the registrar a copy of the instrument as amended.

(3) If a company fails to comply with subsection (1) or (2) an offence is committed by—

- (a) the company, and
- (b) every officer of the company who is in default.

(4) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

Registrar's notice to comply in case of failure with respect to company's constitution

27.—(1) If it appears to the registrar that a company has failed to comply with—

- (a) section 26(1) or (2) (registrar to be sent copy of company's constitution), or
- (b) any enactment requiring the company to send to the registrar—
 - (i) a document making or evidencing an alteration in any instrument constituting or regulating the company, or
 - (ii) a copy of any such instrument as amended,

the registrar may give notice to the company requiring it to comply.

(2) The notice must—

- (a) state the date on which it is issued, and
- (b) require the company to comply within 28 days from that date.

(3) If the company complies with the notice within the specified time, no criminal proceedings may be brought in respect of the failure mentioned in subsection (1).

(4) If the company does not comply with the notice within the specified time, it is liable to a civil penalty of £200.

(5) This is in addition to any liability to criminal proceedings in respect of the failure mentioned in subsection (1).

(6) The penalty may be recovered by the registrar and is to be paid into the Consolidated Fund.”.

2. Sections 34 and 35 of the Companies Act 2006 (notice to registrar where company's constitution altered) apply to unregistered companies, modified so that they read as follows—

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“Notice to registrar where company's constitution altered by enactment

34.—(1) This section applies where the constitution of a company is altered by an enactment, other than an enactment amending the general law.

(2) The company must give notice of the alteration to the registrar, specifying the enactment, not later than 15 days after the enactment comes into force.

(3) In the case of a special enactment the notice must be accompanied by a copy of the enactment.

(4) If the enactment amends any instrument constituting or regulating the company, the notice must be accompanied by a copy of the instrument in question, as amended.

(5) A “special enactment” means an enactment that is not a public general enactment, and includes—

- (a) an Act for confirming a provisional order,
- (b) any provision of a public general Act in relation to the passing of which any of the standing orders of the House of Lords or the House of Commons relating to Private Business applied, or
- (c) any enactment to the extent that it is incorporated in or applied for the purposes of a special enactment.

(6) If a company fails to comply with this section an offence is committed by—

- (a) the company, and
- (b) every officer of the company who is in default.

(7) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

Notice to registrar where company's constitution altered by order

35.—(1) Where the constitution of a company is altered by an order of a court or other authority, the company must give notice to the registrar of the alteration not later than 15 days after the alteration takes effect.

(2) The notice must be accompanied by—

- (a) a copy of the order, and
- (b) if the order amends any instrument constituting or regulating the company, a copy of the instrument in question, as amended.

(3) If a company fails to comply with this section an offence is committed by—

- (a) the company, and
- (b) every officer of the company who is in default.

(4) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

(5) This section does not apply where provision is made by another enactment for the delivery to the registrar of a copy of the order in question.”

A company's capacity and related matters

3. The following provisions of the Companies Act 2006 apply to unregistered companies—

- (a) sections 39 and 40 (a company's capacity and power of directors to bind company);

- (b) section 41 (constitutional limitations: transactions involving directors or their associates);
- (c) section 42 (constitutional limitations: companies that are charities);
- (d) sections 43, 44, 45(1) and 46 (formalities of doing business under the law of England and Wales or Northern Ireland);
- (e) section 48 (execution of documents under the law of Scotland);
- (f) section 50 (official seal for share certificates);
- (g) section 51 (pre-incorporation contracts, deeds and obligations).

Trading disclosures

4. Sections 82 to 85 of the Companies Act 2006 (trading disclosures) apply to unregistered companies, modified so that they read as follows—

“Requirement to disclose company name and other particulars

- 82.**—(1) Every company must disclose its corporate name on—
- (a) its business letters, notices and other official publications;
 - (b) its bills of exchange, promissory notes, endorsements and order forms;
 - (c) cheques purporting to be signed by or on behalf of the company;
 - (d) orders for money, goods or services purporting to be signed by or on behalf of the company;
 - (e) its bills of parcels, invoices and other demands for payment, receipts and letters of credit;
 - (f) its applications for licences to carry on a trade or activity;
 - (g) all other forms of its business correspondence and documentation; and
 - (h) its websites.
- (2) Every company must disclose the further particulars set out in subsection (3) on—
- (a) its business letters;
 - (b) its order forms; and
 - (c) its websites.
- (3) The further particulars required are—
- (a) the part of the United Kingdom in which the company's principal office is situated;
 - (b) the reference number allocated to the company by the registrar;
 - (c) the address of the company's principal office;
 - (d) the manner in which it was incorporated;
 - (e) if it is—
 - (i) a limited company, or
 - (ii) an investment company within the meaning of section 833,
- that fact.
- (4) If, in the case of a company having a share capital, there is a reference to the amount of share capital on—
- (a) its business letters,
 - (b) its order forms, or

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(c) its websites,

the reference must be to paid up share capital.

(5) In relation to a company, a reference to “its websites” includes a reference to any part of a website relating to that company which that company has caused or authorised to appear.

Civil consequences of failure to make required disclosure

83.—(1) This section applies to any legal proceedings brought by a company to enforce a right arising out of a contract made in the course of a business in respect of which the company was, at the time the contract was made, in breach of section 82 (requirement to disclose company name and other particulars).

(2) The proceedings shall be dismissed if the defendant (in Scotland, the defender) to the proceedings shows—

- (a) that he has a claim against the claimant (pursuer) arising out of the contract that he has been unable to pursue by reason of the latter's breach of section 82, or
- (b) that he has suffered some financial loss in connection with the contract by reason of the claimant's (pursuer's) breach of section 82,

unless the court before which the proceedings are brought is satisfied that it is just and equitable to permit the proceedings to continue.

(3) This section does not affect the right of any person to enforce such rights as he may have against another person in any proceedings brought by that person.

Criminal consequences of failure to make required disclosure

84.—(1) Where a company fails, without reasonable excuse, to comply with any requirement of section 82, an offence is committed by—

- (a) the company; and
- (b) every officer of the company who is in default.

(2) A person guilty of an offence under this section is liable on summary conviction to—

- (a) a fine not exceeding level 3 on the standard scale; and
- (b) for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

(3) For the purposes of this section a shadow director is to be treated as an officer of the company.

Minor variations in form of name to be left out of account

85. For the purposes of this Chapter, in considering the name of a company no account is to be taken of—

- (a) whether upper or lower case characters (or a combination of the two) are used, or
- (b) whether diacritical marks or punctuation are present or absent,

provided there is no real likelihood of names differing only in those respects being taken to be different names.”.

A company's principal office in the United Kingdom

5. Sections 86 and 87 of the Companies Act 2006 (a company's registered office) apply to unregistered companies, modified so that they read as follows—

“A company's principal office

86.—(1) Communications and notices may at all times be addressed to a company at its principal office in the United Kingdom.

(2) A company must give notice to the registrar, not later than 15 days after the date of the incorporation of the company, of the address of its principal office in the United Kingdom.

(3) If a company fails to comply with subsection (2) an offence is committed by—

- (a) the company, and
- (b) every officer of the company who is in default.

(4) A person guilty of an offence under subsection (2) is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

Change of principal office

87.—(1) Where a company changes its principal office in the United Kingdom, it must send notice of the new address to the registrar not later than 15 days after the change takes effect.

(2) If a company fails to comply with subsection (1) an offence is committed by—

- (a) the company, and
- (b) every officer of the company who is in default.

(3) A person guilty of an offence under subsection (1) is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

(4) Until the end of the period of 14 days beginning with the date on which the new address is registered a person may validly serve any document on the company at the address previously registered.

(5) For the purposes of any duty of a company—

- (a) to keep available for inspection at its principal office in the United Kingdom any register or other document, or
- (b) to mention the address of that office in any document,

a company that changes the address of its principal office in the United Kingdom may make the change as from such date as it may determine, but it is treated as failing to comply with that duty if it does not comply with subsection (1).

(6) Where a company unavoidably ceases to perform at its principal office in the United Kingdom any such duty as is mentioned in subsection (5)(a) but—

- (a) resumes performance of that duty at other premises as soon as practicable, and
- (b) gives notice to the registrar of a change in the address of its principal office in accordance with subsection (1),

it is not to be treated as having failed to comply with that duty.”

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Directors and secretaries

6.—(1) Sections 162 to 167 of the Companies Act 2006 (register of directors and register of directors' residential addresses) apply to unregistered companies.

(2) Section 162 (register of directors) applies with the following modifications—

- (a) in subsection (3)(b) (places where register may be kept available for inspection), for “specified in regulations under section 1136” substitute “ specified in Part 2 of the Companies (Company Records) Regulations 2008 (S.I. 2008/3006) ”;
- (b) in subsection (5)(b) (inspection by non-member on payment), for “such fee as may be prescribed” substitute “ the fee prescribed by regulation 2(a) of the Companies (Fees for Inspection of Company Records) Regulations 2008 (S.I. 2008/3007) ”.

7.—(1) Sections 240 to 246 of the Companies Act 2006 (directors' residential addresses: protection from disclosure) apply to unregistered companies.

(2) Section 243 (permitted use or disclosure of protected information by the registrar) applies with the following modifications—

- (a) in subsection (2)(a) for “by regulations made by the Secretary of State” substitute “ in the Companies (Disclosure of Address) Regulations 2009 (S.I. 2009/214) ”;

(b) for subsection (3) substitute—

“(3) The provisions of the Companies (Disclosure of Address) Regulations 2009 (S.I. 2009/214) relating to disclosure of protected information under this section apply.

(3A) Those provisions are—

- (a) Part 2 (disclosure of protected information),
- (b) Part 4 (matters relating to applications), so far as relating to disclosure under this section, and
- (c) any other provisions of the Regulations having effect for the purposes of those provisions.”;

(c) omit subsections (4) to (6) and (8).

8.—(1) Sections 275 to 279 of the Companies Act 2006 (register of secretaries) apply to unregistered companies.

(2) Section 275 applies with the following modifications—

- (a) in subsection (3)(b) (places where register may be kept available for inspection), for “specified in regulations under section 1136” substitute “ specified in Part 2 of the Companies (Company Records) Regulations 2008 (S.I. 2008/3006) ”;
- (b) in subsection (5)(b) (inspection by non-member on payment), for “such fee as may be prescribed” substitute “ the fee prescribed by regulation 2(a) of the Companies (Fees for Inspection of Company Records) Regulations 2008 (S.I. 2008/3007) ”.

Political donations and expenditure

9.—(1) Sections 362 to 379 of the Companies Act 2006 (control of political donations and expenditure) apply to unregistered companies, with the following modifications.

(2) In section 369(5) (liability of directors to make good unauthorised donations or expenditure: interest), in paragraph (b) for “such rate as the Secretary of State may prescribe by regulations” substitute, “ the rate specified in the Companies (Interest Rate for Unauthorised Political Donations or Expenditure) Regulations 2007 (S.I. 2007/2242) ”.

(3) In section 377 (exemption of certain political expenditure)—

- (a) in subsection (1) for “an order of the Secretary of State under this section” substitute “articles 3 and 4 of the Companies (Political Expenditure Exemption) Order 2007 (S.I. 2007/2081) ”;
- (b) omit subsection (2);
- (c) in subsection (3) for “an order under this section” substitute “ the articles mentioned in subsection (1) ”;
- (d) omit subsection (4).

Accounts

10.—^{F1}(1) Sections 380 to 414, 415 to 416, 418 to 419A, 423 to 425, 430 to 438, 441 to 469 and 471 to 474 of the Companies Act 2006 (accounts and reports) apply to unregistered companies, with the following modifications.]

(2) In section 383(6)(a) (small companies: determination of net amounts), for “regulations under section 404” substitute “Part 1 of Schedule 4 to the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 (S.I. 2008/409) or Schedule 3 to the Large and Medium-sized Companies and Groups (Accounts and Directors' Reports) Regulations 2008 (S.I. 2008/410)”.

(3) In section 396 (Companies Act individual accounts)—

(a) for subsection (3) (requirements as to form and content of accounts etc) substitute—

“(3) The accounts must comply with the provisions of—

- (a) regulation 3 of the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 (S.I. 2008/409), or
- (b) regulations 3 and 4 of the Large and Medium-sized Companies and Groups (Accounts and Directors' Reports) Regulations 2008 (S.I. 2008/410),

as to the form and content of the balance sheet and profit and loss account, and additional information to be provided by way of notes to the accounts.”;

(b) in subsection (4) (additional information) after “regulations” insert “ specified in subsection (3) ”.

(4) In section 404 (Companies Act group accounts)—

(a) for subsection (3) (requirements as to form and content of accounts etc) substitute—

“(3) The accounts must comply with the provisions of—

- (a) regulation 6 of the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 (S.I. 2008/409), or
- (b) regulation 6 of the Large and Medium-sized Companies and Groups (Accounts and Directors' Reports) Regulations 2008 (S.I. 2008/410),

as to the form and content of the consolidated balance sheet and consolidated profit and loss account, and additional information to be provided by way of notes to the accounts.”;

(b) in subsection (4) (additional information) after “regulations” insert “ specified in subsection (3) ”.

(5) In section 409 (information about related undertakings), for subsections (1) to (3) substitute—

“(1) The notes to the company's annual accounts must contain the information about related undertakings required by—

- (a) regulations 4 and 7 of the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 (S.I. 2008/409), or
- (b) regulation 5 of the Large and Medium-sized Companies and Groups (Accounts and Directors' Reports) Regulations 2008 (S.I. 2008/410).

Status: Point in time view as at 26/06/2017.

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- (2) That information need not be disclosed with respect to an undertaking that—
 - (a) is established under the law of a country outside the United Kingdom, or
 - (b) carries on business outside the United Kingdom,
 if the following conditions are met.”.
- (6) In section 412 (information about directors' benefits: remuneration)—
 - (a) for subsections (1) to (3) substitute—
 - “(1) The information about directors' remuneration required by—
 - (a) the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 (S.I. 2008/409), or
 - (b) the Large and Medium-sized Companies and Groups (Accounts and Directors' Reports) Regulations 2008 (S.I. 2008/410),
 must be given in notes to the company's annual accounts.”;
 - (b) in subsection (4) for “and regulations made under it” substitute “ and the regulations specified in subsection (1) ”;
 - (c) in subsection (5) for “regulations under this section” substitute “ and the regulations specified in subsection (1) ”.
- (7) In section 416 (contents of directors' report: general), for subsection (4) substitute—
 - “(4) The directors' report must comply with the provisions of—
 - (a) the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 (S.I. 2008/409), or
 - (b) the Large and Medium-sized Companies and Groups (Accounts and Directors' Reports) Regulations 2008 (S.I. 2008/410),
 as to other matters to be included in the report.”.
- F²(8)
- F²(9)
- F²(10)
- F²(11)
- (12) In section 444(3) (filing obligations of companies subject to small companies regime: copies of accounts and reports)—
 - (a) in paragraph (a) for “regulations made by the Secretary of State” substitute “ regulation 5 of the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 (S.I. 2008/409) ”;
 - (b) in paragraph (b) for “the regulations” substitute “ that regulation ”.
- (13) In section 445(3) (filing obligations of medium-sized companies: copies of accounts and reports)—
 - (a) in paragraph (a) for “regulations made by the Secretary of State” substitute “ regulation 4 of the Large and Medium-sized Companies and Groups (Accounts and Directors' Reports) Regulations 2008 (S.I. 2008/410) ”;
 - (b) in paragraph (b) for “the regulations” substitute “ that regulation ”.
- F³(14)
- F³(15)
- (16) In section 453 (civil penalty for failure to file accounts and reports)—

- (a) in subsection (2) (determination of amount), for “regulations made by the Secretary of State” substitute “ the relevant provisions of the Companies (Late Filing Penalties) and Limited Liability Partnerships (Filing Periods and Late Filing Penalties) Regulations 2008 (S.I. 2008/497) ”;
- (b) omit subsection (5).
- (17) In section 454 (voluntary revision of accounts), for subsections (3) to (5) substitute—
- “(3) The provisions of the Companies (Revision of Defective Accounts) Regulations 2008 (S.I. 2008/373) apply.”
- (18) In section 457 (other persons authorised to apply to the court)—
- (a) for subsections (1) to (3) substitute—
- “(1) The Companies (Defective Accounts and Directors' Reports) (Authorised Person) and Supervision of Accounts and Reports (Prescribed Body) Order 2008 (S.I. 2008/623) apply as regards—
- (a) the persons authorised by the Secretary of State for the purposes of section 456 (application to court in respect of defective accounts or reports), and
- (b) the requirements and other provisions applying to the exercise of functions as an authorised person.”;
- (b) omit subsections (5) to (7).
- (19) In section 464 (accounting standards)—
- [^{F4}(a) in subsection (1) for “such body or bodies as may be prescribed by regulations” substitute “ the Financial Reporting Council Limited ”.]
- (b) omit subsection (3).

Textual Amendments

- F1** Sch. 1 para. 10(1) substituted (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(a)**
- F2** Sch. 1 para. 10(8)-(11) omitted (with application in accordance with reg. 1(3) of the amending S.I.) by virtue of [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(b)**
- F3** Sch. 1 para. 10(14)(15) omitted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by virtue of [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **44**
- F4** Sch. 1 para. 10(19)(a) substituted (2.7.2012) by [The Statutory Auditors \(Amendment of Companies Act 2006 and Delegation of Functions etc\) Order 2012 \(S.I. 2012/1741\)](#), art. 1(2), **Sch. para. 10**

Audit

11.—(1) Sections 475 to 481 and 484 to 539 of the Companies Act 2006 (audit) apply to unregistered companies, with the following modifications.

(2) Section 494 (disclosure of services provided by auditor or associates and related remuneration) is modified so that it reads as follows—

“Disclosure of services provided by auditor or associates and related remuneration

494. The Companies (Disclosure of Auditor Remuneration and Liability Limitation Agreements) Regulations 2008 (S.I. 2008/489) apply as regards the disclosure of—

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- (a) the nature of any services provided for a company by the company's auditor (whether in the capacity as auditor or otherwise) or by the auditor's associates;
- (b) the amount of any remuneration received or receivable by the auditor, or the auditor's associates, in respect of any such services.”.

(3) In section 504 (meaning of “senior statutory auditor”), in subsection (1)(b)(ii) for “by order of the Secretary of State” substitute “ by the Statutory Auditors (Delegation of Functions etc) Order 2008 (S.I. 2008/496) ”.

(4) Section 538 (disclosure by company of liability limitation agreement) is modified so that it reads as follows—

“Disclosure of agreement by company

538. A company that has entered into a liability limitation agreement must make the disclosure in connection with the agreement required by the Companies (Disclosure of Auditor Remuneration and Liability Limitation Agreements) Regulations 2008 (S.I. 2008/489).”.

Share certificates

12.—(1) The following provisions of the Companies Act 2006 apply to unregistered companies—

- (a) section 768 (share certificate to be evidence of title);
- (b) section 778 (issue of certificates etc: allotment or transfer to financial institution).

(2) In section 778 as it applies to unregistered companies, for “section 769(1) or 776(1) (duty of company as to issue of certificates etc)” substitute “ any provision of any instrument constituting or regulating the company ”.

[^{F5}Information about people with significant control

12A.—(1) Sections 790C to 790K of the Companies Act 2006 apply to unregistered companies, with the following modifications.

(2) In section 790C (key terms)—

(a) for subsection (7)(c) substitute—

“(c) it is a company with voting shares admitted to trading on a market listed in Schedule 1 to the Register of People with Significant Control Regulations 2016 (S.I. 2016/339)”;

(b) for subsection (7)(d) substitute—

“(d) it is of a description specified in regulation 4 of and Schedule 1 to the Register of People with Significant Control Regulations 2016 (S.I. 2016/339) which apply, together with any other provisions of those Regulations having effect for the purposes of these provisions.”;

(c) omit subsections (11), (13) and (14).

(3) In section 790D (company’s duty to investigate and obtain information)—

(a) omit subsection (9);

(b) omit subsection (10).

(4) In section 790E (company’s duty to keep information up-to-date) in subsection (7) for “subsections (8) to (10)” substitute “subsection (8)”.

(5) In section 790K (required particulars)—

(a) for subsection (5) substitute—

“(5) Regulation 7 of and Schedule 2 to the Register of People with Significant Control Regulations 2016 (S.I. 2016/339) apply, with any other provisions of the Regulations having effect for the purposes of these provisions.”;

(b) omit subsection (6).

Textual Amendments

F5 Sch. 1 paras. 12A-12C inserted (26.6.2017) by [The Information about People with Significant Control \(Amendment\) Regulations 2017 \(S.I. 2017/693\)](#), regs. 2, **33** (with Sch. Pt. 3)

12B.—(1) Sections 790M to 790VA of the Companies Act 2006 apply to unregistered companies, with the following modifications.

(2) In section 790M (duty to keep register)—

(a) for subsection (7) substitute—

“(7) Part 4 of the Register of People with Significant Control Regulations 2016 (S.I. 2016/339) applies, with any other provisions of the Regulations having effect for the purposes of that Part.”;

(b) omit subsection (8).

(3) In section 790O(2) for “on payment of such fee as may be prescribed” substitute “on payment of the fee prescribed in regulation 6 of the Register of People with Significant Control Regulations 2016 (S.I. 2016/339)”.

(4) In section 790VA (notification of changes to the registrar) omit subsection (4).

Textual Amendments

F5 Sch. 1 paras. 12A-12C inserted (26.6.2017) by [The Information about People with Significant Control \(Amendment\) Regulations 2017 \(S.I. 2017/693\)](#), regs. 2, **33** (with Sch. Pt. 3)

12C.—(1) Sections 790ZF and 790ZG apply to unregistered companies, with the following modifications.

(2) In section 790ZF—

(a) in subsection (1) for “sections 240 to 244” substitute “sections 240 to 242, 243(1), (2), and (7)”;

(b) in subsection (3) for “regulations made under section 790ZG” substitute “Part 7 of the PSC Regulations”;

(c) after subsection (3) insert—

“(4) Part 6 of the Register of People with Significant Control Regulations 2016 (S.I. 2016/339) applies, with any other provisions of the Regulations having effect for the purposes of that Part.”

(3) For Section 790ZG as it applies to unregistered companies, substitute—

“790ZG Protection of secured information

(1) Part 7 of the Register of People with Significant Control Regulations 2016 (S.I. 2016/339) applies, with any other provisions of the Regulations having effect for the purposes of that Part.

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(2) Nothing in the provisions referred to in subsection (1) affects the use or disclosure of particulars of a person in any other capacity (for example, the use or disclosure of particulars of a person in that person’s capacity as a member or director of the company).

(3) In this section “secured information” means the required particulars (other than the particular required by section 790K(1)(i)) of a registrable person in relation to an unregistered company.”]

Textual Amendments

F5 Sch. 1 paras. 12A-12C inserted (26.6.2017) by [The Information about People with Significant Control \(Amendment\) Regulations 2017 \(S.I. 2017/693\)](#), regs. 2, **33** (with Sch. Pt. 3)

Textual Amendments

F5 Sch. 1 paras. 12A-12C inserted (26.6.2017) by [The Information about People with Significant Control \(Amendment\) Regulations 2017 \(S.I. 2017/693\)](#), regs. 2, **33** (with Sch. Pt. 3)

[^{F6}Confirmation statement

13.—(1) Sections 853A to [^{F7}853H] and sections 853K and 853L of the Companies Act 2006 apply to unregistered companies.

(2) Section 853B (duties to notify a relevant event) applies to unregistered companies with the following modifications—

- (a) omit paragraphs (b), (d), (f) and (g); and
- (b) for paragraph (h) substitute—

“(h) in the case of a company which keeps any company records at a place other than its registered office, the duty under sections 162(4) and 275(4) to give notice of a change in the address of that place.”.

(3) Section 853C (duty to notify a change in company’s principal business activities) applies with the modification that in subsection (3), for “any prescribed system of classifying business activities.” substitute “the system of classifying business activities prescribed in regulation 7 of the Companies and Limited Liability Partnerships (Filing Requirements) Regulations 2016.]

Textual Amendments

F6 Sch. 1 para. 13 substituted (30.6.2016) by [The Companies and Limited Liability Partnerships \(Filing Requirements\) Regulations 2016 \(S.I. 2016/599\)](#), reg. 1, **Sch. 2 para. 2** (with reg. 4(2)-(5))

F7 Word in Sch. 1 para. 13(1) substituted (26.6.2017) by [The Information about People with Significant Control \(Amendment\) Regulations 2017 \(S.I. 2017/693\)](#), regs. 2, **34** (with Sch. Pt. 3)

Takeovers

14.—(1) Sections 966 to 973 of the Companies Act 2006 (impediments to takeovers) apply to unregistered companies.

(2) Sections 974 to 991 of that Act (“squeeze-out” and “sell-out”) apply to unregistered companies, but so far as relating to the offeree company only if the unregistered company has voting shares admitted to trading on a regulated market.

Fraudulent trading

15. Section 993 of the Companies Act 2006 (fraudulent trading) applies to an unregistered company.

Company Investigations

16. Parts 14 and 15 of the Companies Act 1985 ^{M1} (company investigations etc) apply to unregistered companies.

Marginal Citations

M1 1985 c. 6.

The registrar of companies

17.—(1) The application to unregistered companies by the following paragraphs of certain provisions of Part 35 of the Companies Act 2006 is without prejudice to the application in relation to unregistered companies of the provisions of that Part that are of general application.

(2) Those provisions are—

- (a) sections 1060(1) and (2) and 1061 to 1063 (the registrar),
- (b) sections 1068 to 1071 (delivery of documents to the registrar),
- (c) sections 1072 to 1076 (requirements for proper delivery),
- (d) sections 1080(1), (4) and (5) and 1092 (keeping and production of records),
- (e) section 1083 (preservation of original documents),
- (f) sections 1108 to 1110 (language requirements: transliteration),
- (g) sections 1111 and 1114 to 1119 (supplementary provisions).

18. Section 1066 of the Companies Act 2006 (registered numbers) applies to unregistered companies, modified so that it reads as follows—

“Companies' reference numbers

1066.—(1) The registrar shall allocate to every company a number, which shall be known as the company's reference number.

(2) Companies' reference numbers shall be in such form, consisting of one or more sequences of figures or letters, as the registrar may determine.

(3) The registrar may on adopting a new form of reference number make such changes of existing reference numbers as appear necessary.

(4) A change of a company's reference number has effect from the date on which the company is notified by the registrar of the change.

(5) For a period of three years beginning with that date any requirement to disclose the company's reference number imposed by section 82 (trading disclosures) is satisfied by the use of either the old number or the new.”

19. Sections 1077 to 1079 of the Companies Act 2006 (public notice of receipt of certain documents) apply to unregistered companies, modified so that they read as follows—

Status: Point in time view as at 26/06/2017.

Changes to legislation: There are currently no known outstanding effects for the The Unregistered Companies Regulations 2009, SCHEDULE 1. (See end of Document for details)

“Public notice of receipt of certain documents

1077.—(1) The registrar must cause to be published—

- (a) in the Gazette, or
- (b) in accordance with section 1116 (alternative means of giving public notice),

notice of the receipt by the registrar of any document specified in section 1078.

(2) The notice must state the name and reference number of the company, the description of document and the date of receipt.

(3) The registrar is not required to cause notice of the receipt of a document to be published before the date of incorporation of the company to which the document relates.

The section 1077 documents

1078. The following documents are specified for the purposes of section 1077—

Constitutional documents

1. Any instrument constituting or regulating the company.
2. After any alteration of such an instrument, any copy of the instrument as amended.
3. Any notice of the change of the company's name.

[^{F8}Accounts and reports etc.]

1. All documents required to be delivered to the registrar under section 441 (annual accounts).
- [^{F9}1] All documents delivered to the registrar under sections 394A(2)(e), 448A(2)(e) and 479A(2)(e) (qualifying subsidiaries: conditions for exemption from the audit, preparation and filing of individual accounts).]
2. [^{F10}Any confirmation statement delivered by the company.]

Principal office

Notification of any change of the company's principal office in the United Kingdom.

Winding up

1. Copy of any winding-up order in respect of the company.
2. Notice of the appointment of liquidators.

3. Order for the dissolution of the company on a winding up.
 4. Return by a liquidator of the final meeting of the company on a winding up.
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Effect of failure to give public notice

1079.—(1) A company is not entitled to rely against other persons on the happening of any event to which this section applies unless—

- (a) the event has been officially notified at the material time, or
- (b) the company shows that the person concerned knew of the event at the material time.

(2) The events to which this section applies are—

- (a) (as regards service of any document on the company) a change of the company's principal office in the United Kingdom,
- (b) the making of a winding-up order in respect of the company, or
- (c) the appointment of a liquidator in a voluntary winding up of the company.

(3) If the material time falls—

- (a) on or before the 15th day after the date of official notification, or
- (b) where the 15th day was not a working day, on or before the next day that was,

the company is not entitled to rely on the happening of the event as against a person who shows that he was unavoidably prevented from knowing of the event at that time.

(4) “Official notification” means—

- (a) in relation to anything stated in a document specified in section 1078, notification of that document in accordance with section 1077;
- (b) in relation to the appointment of a liquidator in a voluntary winding up, notification of that event in accordance with section 109 of the Insolvency Act 1986 (c. 45) or Article 95 of the Insolvency (Northern Ireland) Order 1989 (S.I. 1989/2405 (N.I. 19)).”.

Textual Amendments

- F8** Words in Sch. 1 para. 19 substituted (30.6.2016) by [The Companies and Limited Liability Partnerships \(Filing Requirements\) Regulations 2016 \(S.I. 2016/599\)](#), reg. 1, **Sch. 2 para. 3(a)**
- F9** Words in Sch. 1 para. 19 inserted (with application in accordance with reg. 2 of the amending S.I.) by [The Companies and Limited Liability Partnerships \(Accounts and Audit Exemptions and Change of Accounting Framework\) Regulations 2012 \(S.I. 2012/2301\)](#), regs. 1, **23**
- F10** Words in Sch. 1 para. 19 substituted (30.6.2016) by [The Companies and Limited Liability Partnerships \(Filing Requirements\) Regulations 2016 \(S.I. 2016/599\)](#), reg. 1, **Sch. 2 para. 3(b)**

[^{F11}**19A.** Section 1079B of the Companies Act 2006 ^{F12} (duty to notify directors) applies to unregistered companies in cases where the document registered by the registrar is a notice under section 167 of the Companies Act 2006 of a person having become a director of a company.]

Status: Point in time view as at 26/06/2017.

Changes to legislation: There are currently no known outstanding effects for the The Unregistered Companies Regulations 2009, SCHEDULE 1. (See end of Document for details)

Textual Amendments

- F11** Sch. 1 para. 19A inserted (10.10.2015) by [The Companies and Limited Liability Partnerships \(Filing Requirements\) Regulations 2015 \(S.I. 2015/1695\)](#), regs. 1, **9(2)** (with reg. 2)
- F12** Section 1079B is inserted by the [Small Business, Enterprise and Employment Act 2015 \(c. 26\)](#), s. **101(1)**

- 20.**—(1) The following provisions of the Companies Act 2006 apply to unregistered companies—
- (a) section 1080(2) and (4) (meaning of “register” and form in which documents to be recorded and kept);
 - (b) sections 1085 and 1086 (inspection of the register and right to take copies on the register);
 - (c) sections 1087 and 1088 (material not available for public inspection and application to registrar to make address unavailable for public inspection);
 - [^{F13}(ca) sections 1087A and 1087B (DOB information);]
 - (d) sections 1089 and 1090 (form and manner of application for inspection or copy);
 - (e) section 1091 (certification of copies as accurate).
- (2) In section 1087 (material not available for public inspection) as it applies to unregistered companies, in subsection (1)—
- (a) omit paragraph (a);
 - (b) in paragraph (b) omit “or any corresponding provision of regulations under section 1046 (overseas companies)”;
 - (c) in paragraph (ba), omit sub-paragraph (ii);
- [^{F14}(ca) for paragraph (bc) substitute—
- “(bc) information which by virtue of Part 7 (secured information) of the Register of People with Significant Control Regulations 2016 ([S.I. 2016/339](#)) the registrar must omit from the material on the public register that is available for inspection;”]
- [^{F15}(d) omit paragraphs (c) and (d);
- (e) omit paragraphs (e) to (g) and (j).]
- [^{F16}(2A) In section 1087B for sub-paragraph (3) substitute “The provisions of the Companies (Disclosure of Date of Birth Information) Regulations 2015 ([S.I. 2015/1694](#)) apply.”]
- (3) For section 1088 as it applies to unregistered companies substitute—

“1088 Application to registrar to make address unavailable for public inspection

- (1) The relevant provisions of the Companies (Disclosure of Address) Regulations 2009 (S.I. 2009/214) apply with respect to applications to the registrar to make an address on the register unavailable for public inspection.
- (2) Those provisions are—
- (a) Part 3 (applications to make address unavailable for public inspection), and
 - (b) Part 4 (matters relating to application), so far as relating to such applications, and
 - (c) any other provisions of the Regulations having effect for the purposes of those provisions.”.
- (4) In section 1091 (certification of copies as accurate) as it applies to unregistered companies, for subsection (4) substitute—

“(4) Regulation 2 of the Companies (Registrar, Languages and Trading Disclosures) Regulations 2006 (S.I. 2006/3429) (certification of electronic copies by registrar) applies where the copy is provided in electronic form.”.

Textual Amendments

- F13** Sch. 1 para. 20(1)(ca) inserted (10.10.2015) by [The Companies and Limited Liability Partnerships \(Filing Requirements\) Regulations 2015 \(S.I. 2015/1695\)](#), regs. 1, **9(3)(a)**
- F14** Sch. 1 para. 20(2)(ca) inserted (26.6.2017) by [The Information about People with Significant Control \(Amendment\) Regulations 2017 \(S.I. 2017/693\)](#), regs. 2, **35(a)** (with Sch. Pt. 3)
- F15** Sch. 1 para. 20(2)(d)(e) substituted for Sch. 1 para. 20(2)(d) (10.10.2015) by [The Companies and Limited Liability Partnerships \(Filing Requirements\) Regulations 2015 \(S.I. 2015/1695\)](#), regs. 1, **9(3)(b)** (as amended (30.6.2016) by [The Companies and Limited Liability Partnerships \(Filing Requirements\) Regulations 2016 \(S.I. 2016/599\)](#), reg. 1, **Sch. 3 para. 10**)
- F16** Sch. 1 para. 20(2A) inserted (26.6.2017) by [The Information about People with Significant Control \(Amendment\) Regulations 2017 \(S.I. 2017/693\)](#), regs. 2, **35(b)** (with Sch. Pt. 3)

Modifications etc. (not altering text)

- C1** Sch. 1 para. 20(1)(d)(e) amendment to earlier affecting provision SI 2015/1695 reg. 9(3)(b) (30.6.2016) by [The Companies and Limited Liability Partnerships \(Filing Requirements\) Regulations 2016 \(S.I. 2016/599\)](#), reg. 1, **Sch. 3 para. 10**

[^{F17}**20A.**—(1) Schedule 1A (references to people with significant control over a company) to the Companies Act 2006 applies to unregistered companies, with the following modifications.

(2) In paragraph 25—

- (a) in sub-paragraph (5)(b) for “by regulations made by the Secretary of State” substitute “in regulation 8 of the Register of People with Significant Control Regulations 2016 ([S.I. 2016/339](#))”, and
- (b) omit sub-paragraphs (6) and (7).

(3) Omit paragraph 26.]

Textual Amendments

- F17** Sch. 1 paras. 20A, 20B inserted (26.6.2017) by [The Information about People with Significant Control \(Amendment\) Regulations 2017 \(S.I. 2017/693\)](#), **regs. 2, 36** (with Sch. Pt. 3)

[^{F17}**20B.**—(1) Schedule 1B (enforcement of disclosure requirements) to the Companies Act 2006 applies to unregistered companies, with the following modifications.

(2) For paragraph 12 substitute—

“**12.** Part 5 of the Register of People with Significant Control Regulations 2016([S.I. 2016/339](#)) applies, with any other provisions of the Regulations having effect for the purposes of that Part.”

Textual Amendments

- F17** Sch. 1 paras. 20A, 20B inserted (26.6.2017) by [The Information about People with Significant Control \(Amendment\) Regulations 2017 \(S.I. 2017/693\)](#), **regs. 2, 36** (with Sch. Pt. 3)

Status: Point in time view as at 26/06/2017.

Changes to legislation: There are currently no known outstanding effects for the The Unregistered Companies Regulations 2009, SCHEDULE 1. (See end of Document for details)

Supplementary provisions

21. The provisions of the Companies Acts relating to offences, interpretation and other supplementary matters have effect in relation to unregistered companies so far as necessary for the purposes of the application and enforcement of the provisions applied to unregistered companies by these Regulations.]

Textual Amendments

F17 Sch. 1 paras. 20A, 20B inserted (26.6.2017) by The Information about People with [Significant Control \(Amendment\) Regulations 2017 \(S.I. 2017/693\)](#), [regs. 2, 36](#) (with [Sch. Pt. 3](#))

Status:

Point in time view as at 26/06/2017.

Changes to legislation:

There are currently no known outstanding effects for the The Unregistered Companies Regulations 2009, SCHEDULE 1.