

*These notes refer to the Companies Act 2006 (c.46)
which received Royal Assent on 8 November 2006*

COMPANIES ACT 2006

EXPLANATORY NOTES

COMMENTARY

Part 34: Overseas Companies

Section 1044: Overseas companies

1330. This section explains that for the purposes of the Companies Acts an “overseas company” means a company incorporated outside the UK. This is wider than the definition of “oversea company” in section 744 of the 1985 Act which it replaces. The definition in section 744 refers to companies incorporated outside Great Britain that establish a place of business in Great Britain. Under the Act the regulations will be able to specify the connection with the UK that gives rise to the various disclosure obligations imposed under this Part.