

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

# COMPANIES ACT 2006

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## EXPLANATORY NOTES

### TERRITORIAL EXTENT AND DEVOLUTION

#### *Chapter 3: Similarity to Other Names*

#### *Section 66: Name not to be the same as another in the index*

161. This section replaces section 26(1)(c) and (3) of the 1985 Act.
162. *Subsection (1)* retains the present prohibition, in section 26(1)(c), on a company adopting a name that is already on the registrar's index of company names – which includes not only the names of Companies Act companies but various other business entities (see section 1099). *Subsections (2) and (3)* provide power for the Secretary of State to make regulations to replace the detailed rules presently contained in section 26(3) of the 1985 Act as to:
- what is to be disregarded; and
  - what words, letters and symbols are to be taken as the same, or as not the same, when comparing a proposed and an existing name. At present only “and” and “&” are taken as the same.
163. The section provides power also to treat as the same:
- currency symbols (e.g. £, \$) and their respective English word equivalents;
  - “%” and “per cent”;
  - “1”, “2”, “3” etc and “one”, “two” “three”.
164. The prohibition of names that, under these rules, are the same as an existing name will not be discretionary. But in future, it will be possible for there to be exceptions: *subsection (4)* provides that the regulations may provide that names which would otherwise be prohibited as being the same may be permitted in specified circumstances, or with specified consent, and that a subsequent change of circumstances or withdrawal of consent will not affect the company's registration.