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STATUTORY INSTRUMENTS

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**1996 No. 1105**

**COMPANIES**

**The Companies (Principal Business Activities) (Amendment) Regulations 1996**

*Made* - - - - *9th April 1996*

*Coming into force* - - *6th May 1996*

The Secretary of State, in exercise of the powers conferred on him by sections 364(3) and 744(1) of the Companies Act 1985(2), hereby makes the following Regulations:

1. These Regulations may be cited as the Companies (Principal Business Activities) (Amendment) Regulations 1996 and shall come into force on 6th May 1996.

2.—(1) The Companies (Forms Amendment No. 2 and Company's Type and Principal Business Activities) Regulations 1990(3) ("the 1990 Regulations") are amended as follows.

(2) In regulation 2, for the words from "'the VAT Trade Classification'" to "Her Majesty's Customs and Excise," substitute the following—

"'the Standard Industrial Classification of Economic Activities 1992" means the edition published by Her Majesty's Stationery Office in August 1993 of the publication of that name prepared by the Central Statistical Office."(4)

(3) For paragraph (2) of regulation 5 substitute the following paragraph—

"(2) With effect from 6th May 1996 the Standard Industrial Classification of Economic Activities 1992, with the addition of the code set out in Part II of Schedule 3 to these Regulations, is prescribed for the purposes of section 364(3)."

(4) For Part II of Schedule 3 (codes added to VAT Trade classification) substitute—

"CODE ADDED TO STANDARD INDUSTRIAL CLASSIFICATION OF ECONOMIC ACTIVITIES 1992 CLASSIFICATION

9600 RESIDENTS PROPERTY MANAGEMENT COMPANY".

3. Notwithstanding the provisions of regulation 2 above, the system of classifying business activities which was prescribed for the purpose of section 364(3) of the Companies Act 1985 by

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(1) See definition of "prescribed".

(2) 1985 c. 6; section 364 was substituted by section 139 of the Companies Act 1989 (c. 40).

(3) S.I. 1990/1766.

(4) ISBN 0-11-6205504.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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regulation 5(2) of the 1990 Regulations may continue to be used in relation to an annual return delivered to the registrar on or before 5th May 1997 instead of the system prescribed for that purpose by these Regulations.

9th April 1996

*Wendy E. M. Alexander*  
A Grade 5 Officer in the  
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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Companies (Forms Amendment No. 2 and Company's Type and Principal Business Activities) Regulations 1990 ("the 1990 Regulations"). The 1990 Regulations prescribe the system of classifying business activities for the purposes of section 364(1)(b) of the Companies Act 1985 (as substituted by the Companies Act 1989) which requires a company to give its principal business activities in its annual return. These Regulations amend the 1990 Regulations by prescribing (regulation 2) for this purpose the Standard Industrial Classification of Economic Activities 1992. Copies of the Standard Industrial Classification of Economic Activities 1992 are available from Her Majesty's Stationery Office. The amendment made by regulation 2 is subject to a transitional provision in regulation 3. This allows the continued use of the VAT Trade Classification system in an annual return delivered to the Registrar of Companies on or before 5th May 1997.