

**2008 No. 3000**

**COMPANIES**

**The Companies Act 2006 (Annual Return and Service  
Addresses) Regulations 2008**

<i>Made</i> - - - -	<i>18th November 2008</i>
<i>Laid before Parliament</i>	<i>20th November 2008</i>
<i>Coming into force</i> - -	<i>1st October 2009</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 857, 1141, 1167 and 1292(1) of the Companies Act 2006(a).

**PART 1**

**INTRODUCTION**

**Citation, commencement and application**

**1.**—(1) These Regulations may be cited as the Companies Act 2006 (Annual Return and Service Addresses) Regulations 2008 and come into force on 1st October 2009.

(2) Part 2 applies in relation to annual returns made up to 1st October 2009 or a later date.

**PART 2**

**ANNUAL RETURNS**

**Required particulars of directors and secretaries**

**2.**—(1) In section 855(1)(c) of the Companies Act 2006 (contents of annual return: particulars of directors and secretaries), for “the prescribed particulars” substitute “the required particulars (see section 855A)”.

(2) After that section insert—

**“Required particulars of directors and secretaries**

**855A.**—(1) For the purposes of section 855(1)(c) the required particulars of a director are—

- (a) where the director is an individual, the particulars required by section 163 to be entered in the register of directors (subject to subsection (2) below); and
  - (b) where the director is a body corporate or a firm that is a legal person under the law by which it is governed, the particulars required by section 164 to be entered in the register of directors.
- (2) The former name of a director who is an individual is a required particular in relation to an annual return only if the director was known by the name for business purposes during the return period.
- (3) For the purposes of section 855(1)(c)(ii) the required particulars of a secretary are—
- (a) where a secretary is an individual, the particulars required by section 277 to be entered in the register of secretaries (subject to subsection (4) below); and
  - (b) where a secretary is a body corporate or a firm that is a legal person under the law by which it is governed, the particulars required by section 278(1) to be entered in the register of secretaries.
- (4) The former name of a secretary who is an individual is a required particular in relation to an annual return only if the secretary was known by the name for business purposes during the return period.
- (5) Where all the partners in a firm are joint secretaries, the required particulars are the particulars that would be required to be entered in the register of secretaries if the firm were a legal person and the firm had been appointed secretary.”.

#### **Information about where company records are kept**

3. In section 855(1) of the Companies Act 2006 (contents of annual return: general), for paragraphs (d) and (e) (information about place where register of members or register of debenture holders is kept) substitute—

“(d) if any company records are (in accordance with regulations under section 1136) kept at a place other than the company’s registered office, the address of that place and the records that are kept there;”.

#### **Information whether shares admitted to trading on regulated market**

4.—(1) In section 855(1) of the Companies Act 2006 (contents of annual return: general), after paragraph (d) (substituted by regulation 3 above) insert—

“(f) whether the company was a traded company at any time during the return period.”.

(2) In that section, after subsection (3) insert—

“(4) In this Part—

“return period”, in relation to an annual return, means the period beginning immediately after the date to which the last return was made up (or, in the case of the first return, with the incorporation of the company) and ending with the date to which the return is made up; and

“traded company” means a company any of whose shares are shares admitted to trading on a regulated market (so that “non-traded company” means a company none of whose shares are shares admitted to trading on a regulated market).”.

#### **Classification scheme for company type**

5.—(1) The classification scheme set out in the table in Schedule 1 is prescribed for the purposes of section 855(2) of the Companies Act 2006.

(2) The annual return must indicate the type of company to which the return relates as set out in column 1 of that table by reference to the code opposite that type in column 2.

### **Classification system for company's principal business activities**

6.—(1) The Standard Industrial Classification 2003 is prescribed for the purposes of section 855(3) of the Companies Act 2006, with the addition of the codes and designations in the table in Schedule 2, where the code set out in column 1 of the table represents the designation opposite it in column 2 of the table.

(2) In paragraph (1), “Standard Industrial Classification 2003” means the UK Standard Industrial Classification of Economic Activities 2003, prepared by the Office for National Statistics and published by The Stationery Office with ISBN number 0116216417.

### **Information about shareholders**

7.—(1) In section 856 of the Companies Act 2006 (contents of annual return: information about share capital and shareholders)—

- (a) in the heading omit “and shareholders”;
- (b) in subsection (1) for paragraphs (a) and (b) substitute “a statement of capital”;
- (c) in subsection (2)(c)(i) for “prescribed particulars of the rights” substitute “the voting rights”;
- (d) omit—
  - (i) subsections (3) to (5), and
  - (ii) subsection (6) (which is unnecessary).

(2) After that section insert—

#### **“Contents of annual return: information about shareholders: non-traded companies**

**856A.**—(1) The annual return of a company that was a non-traded company throughout the return period must also contain the following information.

(2) The return must contain the name (as it appears in the company's register of members) of every person who was a member of the company at any time during the return period.

The return must conform to the following requirements for the purpose of enabling the entries relating to any given person to be easily found—

- (a) the entries must be listed in alphabetical order by name; or
- (b) the return must have annexed to it an index that is sufficient to enable the name of the person in question to be easily found.

(3) The return must also state—

- (a) the number of shares of each class held at the end of the date to which the return is made up by each person who was a member of the company at that time,
- (b) the number of shares of each class transferred during the return period by or to each person who was a member of the company at any time during that period, and
- (c) the dates of registration of those transfers.

(4) If either of the two immediately preceding returns has given the full particulars required by subsections (2) and (3), the return need only give such particulars as relate—

- (a) to persons who became, or ceased to be, members during the return period, and
- (b) to shares transferred during that period.

#### **Contents of annual return: information about shareholders: traded companies**

**856B.**—(1) The annual return of a company that was a traded company at any time during the return period must also contain the following information.

(2) The return must contain the name and address (as they appear in the company's register of members) of every person who held at least 5% of the issued shares of any class of the company at any time during the return period.

The return must conform to the following requirements for the purpose of enabling the entries relating to any given person to be easily found—

- (a) the entries must be listed in alphabetical order by name; or
- (b) the return must have annexed to it an index that is sufficient to enable the name of the person in question to be easily found.

(3) The return must also state—

- (a) the number of shares of each class held at the end of the date to which the return is made up by each person who held at least 5% of the issued shares of any class of the company at that time,
- (b) the number of shares of each class transferred during the return period by or to each person who held at least 5% of the issued shares of any class of the company at any time during that period, and
- (c) the dates of registration of those transfers.

(4) If either of the two immediately preceding returns has given the full particulars required by subsections (2) and (3), the return need only give such particulars as relate—

- (a) to persons who came to hold, or ceased to hold, at least 5% of the issued shares of any class of the company during the return period, and
- (b) to shares transferred during that period.”.

### **Shadow directors**

**8.**—(1) In section 858(1) of the Companies Act 2006 (liability of directors and others for failure to deliver annual return), after paragraph (c) insert—

“For this purpose a shadow director is treated as a director.”.

(2) Omit section 859 of the Companies Act 2006 (application of Part to shadow directors).

### **Index of defined expressions**

**9.** In Schedule 8 to the Companies Act 2006 (index of defined expressions), at the appropriate places insert—

““non-traded company” (in Part 24)		section 855(4)”;
““return period” (in Part 24)		section 855(4)”;
““traded company” (in Part 24)		section 855(4)”.

## **PART 3**

### **SERVICE ADDRESSES**

#### **Service addresses**

**10.** For the purposes of section 1141 of the Companies Act 2006 (conditions with which a service address must comply) the conditions are that the service address must be a place where—

- (a) the service of documents can be effected by physical delivery; and

- (b) the delivery of documents is capable of being recorded by the obtaining of an acknowledgement of delivery.

18th November 2008

*Ian Pearson*  
Economic and Business Minister,  
Department for Business, Enterprise and Regulatory Reform

## SCHEDULE 1

Regulation 5

### Classification scheme for type of company

<i>Column 1</i>	<i>Column 2</i>
<i>Type of company</i>	<i>Code</i>
Public limited company	T1
Private company limited by shares	T2
Private company limited by guarantee	T3
Private company limited by shares exempt under section 60 of the Companies Act 2006	T4
Private company limited by guarantee exempt under section 60 of the Companies Act 2006	T5
Private unlimited company with share capital	T6
Private unlimited company without share capital	T7

## SCHEDULE 2

Regulation 6

### Additional codes and designations

<i>Column 1</i>	<i>Column 2</i>
<i>Codes</i>	<i>Designations</i>
7499	Non-trading company
9800	Residents' property management company
9999	Dormant company

## EXPLANATORY NOTE

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

These Regulations deal with the information to be provided in the annual return of a company under the Companies Act 2006 (c.46). They also prescribe conditions to be met by a service address for the purposes of the Companies Acts (as defined in section 2 of the Companies Act 2006).

Part 2 applies to annual returns made up to a date on or after 1st October 2009.

Regulations 2 to 4 amend section 855 of the Companies Act 2006. The amendments specify the particulars of directors and secretaries required to be provided in the annual return. A company that keeps its records at a place specified in regulations under section 1136 of the Companies Act 2006 is required to indicate the address of that place and the records kept there. A company is also required to indicate whether its shares are admitted to trading on a regulated market. “Regulated market” is defined in section 1173 of the Companies Act 2006.

Regulation 5 and Schedule 1 prescribe the classification scheme for company type.

Regulation 6 and Schedule 2 prescribe the classification system for a company’s principal business activities. The UK Standard Industrial Classification of Economic Activities, 2003 edition, can be obtained from The Stationery Office or found through National Statistics Online at [www.statistics.gov.uk](http://www.statistics.gov.uk).

Regulation 7 amends section 856 of the Companies Act 2006 as to the information to be given about the company’s shareholders. The effect is that the information to be supplied depends on whether or not any of the company’s shares were shares admitted to trading on a regulated market during the period to which the return relates.

The effect of regulation 8 is that a company’s annual return need not give details of any shadow directors it has. A shadow director may still be liable for failure to deliver the annual return.

Regulation 9 amends the index of defined expressions in Schedule 8 to the Companies Act 2006 so it lists the expressions defined in subsection (4) of section 855 inserted by regulation 4.

Regulation 10 sets out the conditions with which a service address must comply.

An Impact Assessment in respect of these Regulations has been produced and copies are available from the Company Law and Governance Directorate, Department for Business, Enterprise and Regulatory Reform, 1 Victoria Street, London, SW1H 0ET or on [www.berr.gov.uk/bbf/co-act-2006](http://www.berr.gov.uk/bbf/co-act-2006).

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STATUTORY INSTRUMENTS

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