



Small Business, Enterprise and Employment Act 2015

2015 CHAPTER 26

PART 8

COMPANY FILING REQUIREMENTS

Annual return reform

93 Section 92: related amendments

- (1) The Companies Act 2006 is amended as follows.
- (2) In section 9 (registration documents), in subsection (5)—
 - (a) omit the “and” after paragraph (a), and
 - (b) after paragraph (b) insert “; and
 - (c) a statement of the type of company it is to be and its intended principal business activities.”
- (3) Also in section 9, after subsection (5) insert—
 - “(5A) The information as to the company’s type must be given by reference to the classification scheme prescribed for the purposes of this section.
 - “(5B) The information as to the company’s intended principal business activities may be given by reference to one or more categories of any prescribed system of classifying business activities.”
- (4) In section 108 (statement of capital required where company re-registering as a limited company already has share capital), in subsection (2), for paragraph (b) substitute—
 - “(b) (if different) the last statement of capital sent by the company.”
- (5) In section 1078 (documents subject to Directive disclosure requirements), in subsection (2)—

Status: This is the original version (as it was originally enacted).

- (a) for the heading “Accounts, reports and returns” substitute “Accounts and reports etc”, and
 - (b) under that heading, for “The company’s annual return” substitute “Any confirmation statement delivered by the company under section 853A.”
- (6) In section 1169 (dormant companies), in subsection (3)(b)(iv), for “an annual return” substitute “a confirmation statement”.
- (7) In Schedule 8 (index of defined expressions)—
- (a) omit the entries for “annual return”, “non-traded company” and “return period”, and
 - (b) in the appropriate places insert—

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| “confirmation date (in Part 24) | section 853A(3)”, |
| “confirmation period (in Part 24) | section 853A(3)”, |
| “confirmation statement | section 853A(1)”, |
| “DTR5 issuer (in Part 24) | section 853E(6)”, |
| “relevant market (in Part 24) | section 853E(6)”, and |
| “review period (in Part 24) | section 853A(5) and (6)”. |