



# 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)—

- (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—

“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)”.