

---

STATUTORY INSTRUMENTS

---

**2016 No. 599**

**The Companies and Limited Liability Partnerships  
(Filing Requirements) Regulations 2016**

**Amendments to the Unregistered Companies Regulations 2009**

4.—(1) Subject to paragraphs (2) to (5), Schedule 2 (which contains amendments to the Unregistered Companies Regulations 2009(1)) has effect.

(2) The substitution made by paragraph 2 of Schedule 2 does not have effect in relation to an annual return of an unregistered company which is required by section 854 of the Act to be made up to a return date before 30th June 2016.

(3) Where an annual return of the kind described in paragraph (2) of this regulation is delivered to the registrar on or after 30th June 2016, section 856(2) of the Act (contents of annual return: information about shares and share capital)(2) has effect as if it read—

“(2) The statement of capital must state with respect to the unregistered company’s share capital at the return date—

- (a) the total number of shares in the unregistered company,
- (b) the aggregate nominal value of those shares,
- (c) the aggregate amount (if any) unpaid on those shares (whether on account of their nominal value or by way of premium), and
- (d) for each class of shares—
  - (i) the prescribed particulars of the rights attached to the shares,
  - (ii) the total number of shares of that class, and
  - (iii) the aggregate nominal value of shares of that class.”

(4) In relation to an unregistered company that was incorporated on 30th June 2015, section 853A(5)(a) of the Act has effect as if it read—

“(a) the period of 12 months beginning with the day after the unregistered company’s incorporation;”

(5) Any reference in section 853A of the Act, as applied to unregistered companies by paragraph 2 of Schedule 2, to a review period is to be read as including the period of 12 months beginning with the day after the unregistered company’s last return date.

---

(1) [S.I. 2009/2436](#), to which there are amendments not relevant to these Regulations.  
(2) Section 856 of the Act was amended by [S.I. 2008/3000](#) and [2011/1487](#).