

SCHEDULE 2

List of persons subject to other transparency regimes

Companies and other bodies corporate

2.—(1) A company incorporated under the Companies Acts (as defined in section 2(1) of the Companies Act 2006⁽¹⁾).

(2) A European public limited-liability company (Societas Europaea) within the meaning of Council Regulation (EC) No. 2157/2001⁽²⁾ on the Statute for a European company (SE).

(3) A body corporate incorporated in, and having a principal place of business in, the United Kingdom, other than—

- (a) a body incorporated by, or registered under, a public general enactment,
- (b) a body not formed for the purposes of carrying on a business that has as an object the acquisition of gain by the body or its individual members,
- (c) a body for the time being exempted from section 1043 of the Companies Act 2006⁽³⁾ by a direction of the Secretary of State under subsection (1)(c) of that section.

(4) A building society incorporated (or deemed to be incorporated) under the Building Societies Act 1986⁽⁴⁾.

(5) A co-operative or community benefit society within the meaning of section 2 of the Co-operative and Community Benefit Societies Act 2014⁽⁵⁾.

(6) A collective investment scheme within the meaning of section 235 of the Financial Services and Markets Act 2000⁽⁶⁾ including, in particular—

- (a) an authorised unit trust scheme within the meaning of section 237(3) of that Act,
- (b) an authorised contractual scheme within the meaning of that section⁽⁷⁾,
- (c) an authorised open-ended investment company within the meaning of that section.

(7) A credit union within the meaning of section 31 of the Credit Unions Act 1979⁽⁸⁾.

(8) A friendly society within the meaning of section 116 of the Friendly Societies Act 1992⁽⁹⁾.

(9) A legal entity (within the meaning of Part 5 of schedule 1)—

- (a) which is incorporated or constituted under, and governed by, a law other than the law of the United Kingdom, and
- (b) which has shares admitted to trading on—
 - (i) a regulated market which is situated in an EEA state, or
 - (ii) a market listed in schedule 1 of the Register of People with Significant Control Regulations 2016⁽¹⁰⁾.

(10) For the purpose of sub-paragraph (9)—

(1) 2006 c.46

(2) OJ L 294, 10.11.2001, p.1, as last amended by Council Regulation (EU) No 517/2013 (OJ L 158, 10.6.2013, p.1).

(3) 2006 c.46.

(4) 1986 c.53.

(5) 2014 c.14.

(6) 2000 c.8.

(7) The definition of “authorised contractual scheme” was inserted into section 237 by regulation 3(6)(c)(i) of Part 2 of the Collective Investment in Transferable Securities (Contractual Scheme) Regulations 2013 (S.I. 2013/1388).

(8) 1979 c.34. The definition of “credit union” in section 31 was amended by paragraph 16(2)(b) of schedule 4 of the Co-operative and Community Benefit Societies Act 2014 (c.14). Other amendments were made to that section which are not relevant to these regulations.

(9) 1992 c.40.

(10) S.I. 2016/339.

Draft Legislation: This is a draft item of legislation and has not yet been made as a Scottish Statutory Instrument. This draft has been replaced by a new draft, *The Land Reform (Scotland) Act 2016 (Register of Persons Holding a Controlled Interest in Land) Regulations 2021* ISBN 978-0-11-104875-7

- (a) “regulated market” has the same meaning as that in [Directive 2014/65/EU\(11\)](#) of the European Parliament and of the Council on markets in financial instruments and amending [Directive 2002/92/EC](#) and [Directive 2001/61/EU\(12\)](#) (see Article 4.1.21), and
- (b) “EEA state” has the meaning given by schedule 1 of the Interpretation Act 1978(13).

(11) OJ L 173, 12.6.2014, p.349, as last amended by [Directive \(EU\) 2016/1034](#) (OJ L 175, 30.06.2016, p.8).

(12) See, in particular, Article 4.1.21.

(13) 1978 c.30. The definition of “EEA State” in schedule 1 was inserted by section 26(1) of the Legislative Reform Act 2006 (c.51).