
 STATUTORY INSTRUMENTS

1984 No. 682**COMPANIES****The Companies (Unregistered Companies) Regulations 1984**

<i>Made - - - -</i>	15th May 1984
<i>Laid before Parliament</i>	23rd May 1984
<i>Coming into Operation</i>	<i>As provided for in Regulation 1</i>

The Secretary of State, in exercise of the powers conferred by section 435 of and Schedule 14 to the Companies Act 1948 (a), and now vested in him (b) and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

1. These Regulations may be cited as the Companies (Unregistered Companies) Regulations 1984 and shall come into operation—

- (a) so far as they provide for the application of section 2(1) of the Act of 1976 to unregistered companies, on 1st July 1984;
- (b) for all other purposes on 1st January 1985.

2. In these Regulations—

“the Act of 1948” means the Companies Act 1948;

“the Act of 1967” means the Companies Act 1967;

“the Act of 1972” means the European Communities Act 1972;

“the Act of 1976” means the Companies Act 1976;

“the Act of 1980” means the Companies Act 1980;

“the Act of 1981” means the Companies Act 1981;

“the commencement date” means the date specified in Regulation 1(b) above;

“instrument constituting or regulating the company” means any Act of Parliament, royal charter, letters patent, deed of settlement, contract of co-partnery, cost book regulations, or other instrument constituting or regulating the company; and

“unregistered company” means any body corporate, incorporated in and having a principal place of business in Great Britain, other than a body corporate mentioned in section 435(2) of the Act of 1948.

3. The Companies (Unregistered Companies) Regulations 1975 (c), and the Companies (Unregistered Companies) (Amendment) Regulations 1980 (d) are hereby revoked.

4. Subject to Regulation 5 below the following provisions shall apply to any unregistered company—

(a) 1948 c.38; Schedule 14 was amended by section 54 of the Companies Act 1967 (c.81), section 9 of the European Communities Act 1972 (c.68), section 41 of the Companies Act 1976 (c.69), sections 67 and 88 of and Schedule 3 to the Companies Act 1980 (c.22) and sections 20 and 119 of and Schedule 3 to the Companies Act 1981 (c.62).

(b) S.I. 1970/1537.

(c) S.I. 1975/597.

(d) S.I. 1980/1784.

- (a) the provisions of the Act of 1948 relating to prospectuses and allotments specified in the second column of Schedule 14 to the Act of 1948;
- (b) the provisions of the Act of 1948 relating to annual return specified in the second column of Schedule 14 to the Act of 1948;
- (c) the provisions of the Act of 1948, the Act of 1967 (other than section 16(1)(e) and section 16A), the Act of 1976, the Act of 1980 and the Act of 1981 relating to accounts and audit specified in the second column of Schedule 14 to the Act of 1948; and
- (d) the provisions of section 9(1) to (5) and (7) of the Act of 1972 and sections 107(2) and (3) and 437 of the Act of 1948.

5. For the purposes of the application to any unregistered company of the provisions which apply to it by virtue of Regulation 4 above—

- (a) that company shall be deemed to be—
 - (i) a company registered in England and Wales if its principal office on 5th January 1976 or, in the case of a company incorporated after that date, immediately after its incorporation was situated in England or Wales; or
 - (ii) a company registered in Scotland if its principal office on 5th January 1976 or, in the case of a company incorporated after that date, immediately after its incorporation was situated in Scotland; and “registrar of companies” shall be construed accordingly;
- (b) references to the registered office of a company shall be construed as references to the principal office of the company in England, Wales or Scotland, as the case may be;
- (c) references to a public company shall be construed as references to an unregistered company which has power under the instrument constituting or regulating it to offer its shares or debentures to the public, and references to a private company shall be construed as references to an unregistered company which does not have power so to offer its shares or debentures;
- (d) in relation to expenses and commissions incurred before the commencement date, Schedule 8 to the Act of 1948 (a) shall have effect, for the purposes of accounts of the company for any financial year beginning before 1st January 1990, as though paragraphs 3(2)(a) and (b) were omitted; and
- (e) the said provisions shall be subject to the modifications and extensions set out in Regulation 6 below.

6. The modifications and extensions referred to in Regulation 5(e) above are the following:—

- (a) Schedule 8 to the Act of 1948 shall have effect as if:—
 - (i) item K, II in balance sheet format 1 and liability item A, II in balance sheet format 2;
 - (ii) paragraph 51(2);
 - (iii) Part V; and
 - (iv) Part VA(b);
 were omitted;

(a) Schedule 8 was inserted by section 1(2) of and Schedule 1 to the Act of 1981.

(b) Part VA was inserted by the Companies (Accounts and Audit) Regulations 1982 (S.I. 1982/1092).

- (b) Schedule 8A to the Act of 1948 (a) shall have effect as if paragraph 11 (2A) and (2B) and paragraph 26A (b) were omitted;
- (c) for references to the memorandum or articles of association of a company there shall be substituted references to any instrument constituting or regulating the company;
- (d) section 9(1) of the Act of 1972 shall have effect as though it were expressed to be without prejudice to any rule of law which gives to a person dealing with a company incorporated by letters patent or by royal charter any greater protection in relation to the capacity of such a company than that afforded by that section;
- (e) notice of the receipt by the registrar of companies of—
- (i) any instrument constituting or regulating the company; and
 - (ii) any notice of the situation of the company's principal office
- shall be included in the matters which the registrar is required to cause to be published in the Gazette by virtue of section 9(3) of the Act of 1972;
- (f) section 9(5) of the Act of 1972 shall have effect as if:
- (i) for the words "by any statutory provision, whether contained in an Act of Parliament or in an instrument made under an Act, a printed copy of the Act or instrument" there were substituted the words "a printed copy of the instrument effecting the alteration" and for the words "that provision comes into force" there were substituted the words "that instrument comes into effect"; and
 - (ii) in the case of a company incorporated on or after 5th January 1976, it required a printed copy of any instrument constituting or regulating the company to be forwarded to the registrar of companies not later than fifteen days after the date of the incorporation of the company and recorded by him, notwithstanding that such instrument has not been the subject of any alteration;
- (g) in section 9(7) of the Act of 1972 for paragraphs (a) to (c) there shall be substituted the following:—
- “(a) whether the company has its principal office in England, Wales or Scotland, as the case may be, and the number which has been allocated to the company by the registrar of companies;
 - (b) the address of its principal office; and
 - (c) the manner in which it was incorporated and, if it is a limited company, that fact”;
- (h) references in the Act of 1976 to the date on which section 1 of that Act came into operation shall be construed as references to the commencement date;
- (i) references in section 14 of the Act of 1976 to the date on which that section came into operation shall be construed as references to the commencement date;
- (j) references in Part I of the Act of 1981 (including Schedule 2) to the appointed day or the appointed day for the purposes of Part I of that Act shall be construed as references to the commencement date;

(a) Schedule 8A was renumbered as such by section 1(2) of the Act of 1981.

(b) Paragraph 11(2A) and (2B) were inserted by section 88 of and paragraph 39(2) of Schedule 3 to the Act of 1980. Paragraph 26A was inserted by the Companies (Accounts and Audit) Regulations 1982.

- (k) subsection (12) of section 8 of the Act of 1981 shall also apply for the purposes of determining for the purposes of subsection (8)(b) of that section whether an unregistered company satisfies the relevant qualifying conditions in respect of a financial year in a case where the profit and loss account of the company in respect of that year was laid before the company in general meeting under section 148 of the Act of 1948.

Alexander Fletcher,
Parliamentary Under-Secretary of State,
Department of Trade and Industry.

15th May 1984.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations supersede the Companies (Unregistered Companies) Regulations 1975 and the Companies (Unregistered Companies) (Amendment) Regulations 1980. They provide for the application of certain provisions of the Companies Acts 1948 to 1981 to unregistered companies. In addition to provisions previously applied to such companies these Regulations apply sections 1 to 7 and 12 to 19 of the Companies Act 1976 (relating to the duty to prepare, lay and deliver accounts by reference to accounting reference periods, accounting records and auditors) and Part I of the Companies Act 1981 (including Schedules 1 and 2) (company accounting and disclosure).

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