
STATUTORY INSTRUMENTS

2008 No. 3000

**The Companies Act 2006 (Annual Return
and Service Addresses) Regulations 2008**

PART 2

ANNUAL RETURNS

Required particulars of directors and secretaries

2.—(1) In section 855(1)(c) of the Companies Act 2006 (contents of annual return: particulars of directors and secretaries), for “the prescribed particulars” substitute “the required particulars (see section 855A)”.

(2) After that section insert—

“Required particulars of directors and secretaries

855A.—(1) For the purposes of section 855(1)(c) the required particulars of a director are—

- (a) where the director is an individual, the particulars required by section 163 to be entered in the register of directors (subject to subsection (2) below); and
- (b) where the director is a body corporate or a firm that is a legal person under the law by which it is governed, the particulars required by section 164 to be entered in the register of directors.

(2) The former name of a director who is an individual is a required particular in relation to an annual return only if the director was known by the name for business purposes during the return period.

(3) For the purposes of section 855(1)(c)(ii) the required particulars of a secretary are—

- (a) where a secretary is an individual, the particulars required by section 277 to be entered in the register of secretaries (subject to subsection (4) below); and
- (b) where a secretary is a body corporate or a firm that is a legal person under the law by which it is governed, the particulars required by section 278(1) to be entered in the register of secretaries.

(4) The former name of a secretary who is an individual is a required particular in relation to an annual return only if the secretary was known by the name for business purposes during the return period.

(5) Where all the partners in a firm are joint secretaries, the required particulars are the particulars that would be required to be entered in the register of secretaries if the firm were a legal person and the firm had been appointed secretary.”

Information about where company records are kept

3. In section 855(1) of the Companies Act 2006 (contents of annual return: general), for paragraphs (d) and (e) (information about place where register of members or register of debenture holders is kept) substitute—

- “(d) if any company records are (in accordance with regulations under section 1136) kept at a place other than the company’s registered office, the address of that place and the records that are kept there;”.

Information whether shares admitted to trading on regulated market

4.—(1) In section 855(1) of the Companies Act 2006 (contents of annual return: general), after paragraph (d) (substituted by regulation 3 above) insert—

- “(f) whether the company was a traded company at any time during the return period.”.

(2) In that section, after subsection (3) insert—

“(4) In this Part—

“return period”, in relation to an annual return, means the period beginning immediately after the date to which the last return was made up (or, in the case of the first return, with the incorporation of the company) and ending with the date to which the return is made up; and

“traded company” means a company any of whose shares are shares admitted to trading on a regulated market (so that “non-traded company” means a company none of whose shares are shares admitted to trading on a regulated market).”.

Classification scheme for company type

5.—(1) The classification scheme set out in the table in Schedule 1 is prescribed for the purposes of section 855(2) of the Companies Act 2006.

(2) The annual return must indicate the type of company to which the return relates as set out in column 1 of that table by reference to the code opposite that type in column 2.

Classification system for company’s principal business activities

6.—(1) The Standard Industrial Classification 2003 is prescribed for the purposes of section 855(3) of the Companies Act 2006, with the addition of the codes and designations in the table in Schedule 2, where the code set out in column 1 of the table represents the designation opposite it in column 2 of the table.

(2) In paragraph (1), “Standard Industrial Classification 2003” means the UK Standard Industrial Classification of Economic Activities 2003, prepared by the Office for National Statistics and published by The Stationery Office with ISBN number 0116216417.

Information about shareholders

7.—(1) In section 856 of the Companies Act 2006 (contents of annual return: information about share capital and shareholders)—

- (a) in the heading omit “and shareholders”;
- (b) in subsection (1) for paragraphs (a) and (b) substitute “a statement of capital”;
- (c) in subsection (2)(c)(i) for “prescribed particulars of the rights” substitute “the voting rights”;
- (d) omit—

- (i) subsections (3) to (5), and
 - (ii) subsection (6) (which is unnecessary).
- (2) After that section insert—

“Contents of annual return: information about shareholders: non-traded companies

856A.—(1) The annual return of a company that was a non-traded company throughout the return period must also contain the following information.

(2) The return must contain the name (as it appears in the company’s register of members) of every person who was a member of the company at any time during the return period.

The return must conform to the following requirements for the purpose of enabling the entries relating to any given person to be easily found—

- (a) the entries must be listed in alphabetical order by name; or
- (b) the return must have annexed to it an index that is sufficient to enable the name of the person in question to be easily found.

(3) The return must also state—

- (a) the number of shares of each class held at the end of the date to which the return is made up by each person who was a member of the company at that time,
- (b) the number of shares of each class transferred during the return period by or to each person who was a member of the company at any time during that period, and
- (c) the dates of registration of those transfers.

(4) If either of the two immediately preceding returns has given the full particulars required by subsections (2) and (3), the return need only give such particulars as relate—

- (a) to persons who became, or ceased to be, members during the return period, and
- (b) to shares transferred during that period.

Contents of annual return: information about shareholders: traded companies

856B.—(1) The annual return of a company that was a traded company at any time during the return period must also contain the following information.

(2) The return must contain the name and address (as they appear in the company’s register of members) of every person who held at least 5% of the issued shares of any class of the company at any time during the return period.

The return must conform to the following requirements for the purpose of enabling the entries relating to any given person to be easily found—

- (a) the entries must be listed in alphabetical order by name; or
- (b) the return must have annexed to it an index that is sufficient to enable the name of the person in question to be easily found.

(3) The return must also state—

- (a) the number of shares of each class held at the end of the date to which the return is made up by each person who held at least 5% of the issued shares of any class of the company at that time,
- (b) the number of shares of each class transferred during the return period by or to each person who held at least 5% of the issued shares of any class of the company at any time during that period, and
- (c) the dates of registration of those transfers.

(4) If either of the two immediately preceding returns has given the full particulars required by subsections (2) and (3), the return need only give such particulars as relate—

- (a) to persons who came to hold, or ceased to hold, at least 5% of the issued shares of any class of the company during the return period, and
- (b) to shares transferred during that period.”.

Shadow directors

8.—(1) In section 858(1) of the Companies Act 2006 (liability of directors and others for failure to deliver annual return), after paragraph (c) insert—

“For this purpose a shadow director is treated as a director.”.

- (2) Omit section 859 of the Companies Act 2006 (application of Part to shadow directors).

Index of defined expressions

9. In Schedule 8 to the Companies Act 2006 (index of defined expressions), at the appropriate places insert—

““non-traded company” (in Part 24)	section 855(4)”;
““return period” (in Part 24)	section 855(4)”;
““traded company” (in Part 24)	section 855(4)”.