
Status: Point in time view as at 04/01/2024.

Changes to legislation: There are currently no known outstanding effects for the The Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015. (See end of Document for details)

STATUTORY INSTRUMENTS

2015 No. 17

**COMPANIES
LIMITED LIABILITY PARTNERSHIPS
BUSINESS NAMES**

**The Company, Limited Liability Partnership and Business
(Names and Trading Disclosures) Regulations 2015**

Made - - - - *7th January 2015*

Coming into force - - *31st January 2015*

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 54(1)(c), 56(1)(a) and (5), 57(1)(a), (2) and (5), 60(1)(b), 65(1), (2) and (4), 66(2), (3), (4) and (6), 82, 84, 1193(1)(c), 1195(1)(a) and (5), 1197(1), (2) and (3), 1292(1) and (2), 1294 and 1296 of the Companies Act 2006 ^{M1} and sections 54(1)(c) and 56(1)(a) and 1292(1) of the Companies Act 2006 as applied to limited liability partnerships by regulations 8 and 81 of the Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009 ^{M2}.

In accordance with sections 54(3), 57(4), 60(4), 65(5), 66(5), 82(5), 1193(3), 1197(4), 1290, 1292(4), 1294(6) and 1296(4) of that Act, and section 54(3) as applied by regulation 8 of the Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009, a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

Modifications etc. (not altering text)

- C1** Regulations applied (with modifications) (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021 \(S.I. 2021/716\)](#), reg. 2, Sch. 3 paras. 2, 3 (with reg. 5) (as amended (4.1.2024) by [The Payment and Electronic Money Institution Insolvency \(Amendment\) Regulations 2023 \(S.I. 2023/1399\)](#), regs. 1(2), 4)
-

Marginal Citations

- M1** 2006 c.46.
M2 [S.I. 2009/1804](#), as amended by [S.I. 2009/2995](#); there are other amending instruments but none is relevant.

PART 1

Introductory

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015 and come into force on 31st January 2015.

(2) In these Regulations, “the Act” means the Companies Act 2006.

PART 2

Company Names

Permitted characters

2.—(1) This regulation sets out the characters, signs, symbols (including accents and other diacritical marks) and punctuation that may be used in the name of a company registered under the Act (“the permitted characters”).

(2) The following permitted characters may be used in any part of the name—

- (a) any character, character with an accent or other diacritical mark, sign or symbol set out in table 1 in Schedule 1;
- (b) 0, 1, 2, 3, 4, 5, 6, 7, 8 or 9;
- (c) full stop, comma, colon, semi-colon or hyphen; and
- (d) any other punctuation referred to in column 1 of table 2 in Schedule 1 but only in one of the forms set out opposite that punctuation in column 2 of that table.

(3) The signs and symbols set out in table 3 in Schedule 1 are permitted characters that may be used but not as one of the first three permitted characters of the name.

(4) The name must not consist of more than 160 permitted characters.

(5) For the purposes of computing the number of permitted characters in paragraph (4) of this regulation (but not in paragraph (3) of this regulation), any blank space between one permitted character and another in the name shall be counted as though it was a permitted character.

Exemption from requirement as to use of “limited”

3.—(1) A private company limited by guarantee is exempt from section 59 of the Act (requirement to have name ending with “limited” or permitted alternative) so long as it meets the following two conditions.

(2) The first condition is that the objects of that company are the promotion or regulation of commerce, art, science, education, religion, charity or any profession, and anything incidental or conducive to any of those objects.

(3) The second condition is that the company's articles—

- (a) require its income to be applied in promoting its objects;
- (b) prohibit the payment of dividends, or any return of capital, to its members; and
- (c) require all the assets that would otherwise be available to its members generally to be transferred on its winding up either—

- (i) to another body with objects similar to its own; or
 - (ii) to another body the objects of which are the promotion of charity and anything incidental or conducive thereto,
- (whether or not the body is a member of the company).

Inappropriate indication of company type or legal form: generally applicable provisions

4.—(1) A company must not be registered under the Act by a name that includes, otherwise than at the end of the name, an expression or abbreviation specified in inverted commas in paragraph 3(a) to (f) of Schedule 2 (or any expression or abbreviation specified as similar).

(2) A company must not be registered under the Act by a name that includes in any part of the name an expression or abbreviation specified in inverted commas in paragraph 3(g) or (h) of Schedule 2 (or any expression or abbreviation specified as similar) unless that company is a RTE company within the meaning of section 4A of the Leasehold Reform, Housing and Urban Development Act 1993 ^{M3}.

(3) A company must not be registered under the Act by a name that includes in any part of the name an expression or abbreviation specified in inverted commas in paragraph 3(i) or (j) of Schedule 2 (or any expression or abbreviation specified as similar) unless that company is a RTM company within the meaning of section 73 of the Commonhold and Leasehold Reform Act 2002 ^{M4}.

(4) A company must not be registered under the Act by a name that includes in any part of the name an expression or abbreviation specified in inverted commas in paragraph 3(k) to (x) of Schedule 2 (or any expression or abbreviation specified as similar).

(5) A company must not be registered under the Act by a name that includes immediately before an expression or abbreviation specified in inverted commas in paragraph 3(a) to (j) of Schedule 2 an abbreviation specified in inverted commas in paragraph 3(y) of that Schedule (or any abbreviation specified as similar).

(6) Paragraph (1) is subject to regulations 5(b) and 6(b).

Marginal Citations

M3 1993 c.28; section 4A was inserted by section 122 of the [Commonhold and Leasehold Reform Act 2002 \(c.15\)](#) and amended by [S.I. 2009/1941](#), but section 122 is not yet in force.

M4 2002 c.15; section 73 was amended by [S.I. 2009/1941](#) and by paragraph 3 of Schedule 20(2) to the [Finance Act 2003 c.14](#).

Inappropriate indication of company type or legal form: company exempt from requirement to have name ending in “limited”

5. A company which is exempt from section 59 of the Act (requirement to have name ending with “limited” or permitted alternative) under section 60 of the Act must not be registered under the Act by a name that concludes with—

- (a) a word specified in inverted commas in paragraph 1(c) or (d) of Schedule 2 (or any word specified as similar); or
- (b) an expression or abbreviation specified in inverted commas in paragraph 3(a) to (f) or (y) of Schedule 2 (or any expression or abbreviation specified as similar).

Inappropriate indication of company type or legal form: unlimited company

6. An unlimited company must not be registered under the Act by a name that concludes with—

- (a) a word or abbreviation specified in inverted commas in paragraph 1(a) or (b) of Schedule 2 (or any word or abbreviation specified as similar); or
- (b) an expression or abbreviation specified in inverted commas in paragraph 3(a) to (f) or (y) of Schedule 2 (or any expression or abbreviation specified as similar)

Name not to be the same as another in the registrar's index of company names

7. For the purposes of section 66 of the Act (determining whether a name to be registered under the Act is the same as another name appearing in the registrar's index of company names) Schedule 3 has effect for setting out—

- (a) the matters that are to be disregarded; and
- (b) the words, expressions, signs and symbols that are to be regarded as the same.

Consent to registration of a name which is the same as another in the registrar's index of company names

8.—(1) A company may be registered under the Act by a proposed same name if the conditions in paragraph (2) are met.

(2) The conditions are—

- (a) the company or other body whose name already appears in the registrar's index of company names (“Body X”) consents to the proposed same name being the name of a company (“Company Y”);
- (b) Company Y forms, or is to form, part of the same group as Body X; and
- (c) Company Y provides to the registrar a copy of a statement made by Body X indicating—
 - (i) the consent of Body X as referred to in sub-paragraph (a); and
 - (ii) that Company Y forms, or is to form, part of the same group as Body X.

(3) If the proposed same name is to be taken by a company which has not yet been incorporated, the copy of such statement must be provided to the registrar instead by the person who delivers to the registrar the application for registration of the company (and the reference in paragraph (1) to the conditions in paragraph (2) shall be read accordingly).

(4) The registrar may accept the statement referred to in paragraph (2)(c) as sufficient evidence that the conditions referred to in paragraph (2)(a) and (b) have been met.

(5) If the consent referred to in paragraph (2)(a) is given by Body X, a subsequent withdrawal of that consent does not affect the registration of Company Y by that proposed same name.

(6) In this regulation—

- (a) “group” has the meaning given in section 474(1) of the Act; and
- (b) “proposed same name” means a name which is, due to the application of regulation 8 and Schedule 3, considered the same as a name appearing in the registrar's index of company names and differs from that name appearing in the index by any of the matters set out in inverted commas in paragraph 5 of Schedule 3.

Names with connection to Public Authorities

9.—(1) Each of the persons and bodies set out in column (1) of Schedule 4 is specified for the purposes of section 54 of the Act.

(2) In connection with an application for the approval of the Secretary of State under section 54 of the Act in relation to a name that would be likely to give the impression of a connection with a public

authority set out in column (1) of Schedule 4 the applicant must seek the view of the Government department or other body set out opposite that public authority in column (2) of Schedule 4.

Interpretation

10. In this Part—

- (a) “expression or abbreviation specified as similar” has the meaning given in paragraph 4 of Schedule 2 and “abbreviation specified as similar” has the meaning that would be given to it in that paragraph if that paragraph made no reference to “expressions”;
- (b) “permitted characters” has the meaning given in regulation 2(1);
- (c) “word or abbreviation specified as similar” has the meaning given in paragraph 2 of Schedule 2; and
- (d) “word specified as similar” has the meaning given in paragraph 2 of Schedule 2.

PART 3

Limited Liability Partnership Names

Application to Limited Liability Partnerships

11.—(1) In regulation 9 of these Regulations, any reference to section 54 of the Act includes a reference to that section as applied by regulation 8 of the Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009.

(2) The Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009 are amended by Schedule 5.

PART 4

Overseas Company Names

Interpretation and permitted characters

12. Regulations 2 and 10 apply to the name of an overseas company which is registered by that company under Part 34 of the Act (overseas companies) as they apply to the name of a company formed and registered under the Act.

Inappropriate indication of company type or legal form

13.—(1) An overseas company must not be registered under the Act by a name that concludes with a word or abbreviation specified in inverted commas in paragraph 1(a) or (b) of Schedule 2 (or any word or abbreviation specified as similar) unless the liability of the members of the company is limited by its constitution.

(2) An overseas company must not be registered under the Act by a name that concludes with a word specified in inverted commas in paragraph 1(c) or (d) of Schedule 2 (or any word specified as similar) unless the liability of the members of the company is not limited by its constitution.

(3) An overseas company must not be registered under the Act by a name that includes in any part of the name an expression or abbreviation specified in inverted commas in paragraph 3 of Schedule 2 (or any expression or abbreviation specified as similar).

Name not to be the same as another in the registrar's index of company names

14. Regulation 7 applies to the name of an overseas company which is registered by that company under Part 34 of the Act as it applies to the name of a company formed and registered under the Act.

Consent to registration of a name which is the same as another in the registrar's index of company names

15.—(1) Regulation 8 applies to the proposed same name of an overseas company as it applies to the proposed same name of a company formed and registered under the Act.

(2) In this regulation “proposed same name” has the same meaning as in regulation 8.

PART 5**Business Names****“Limited” and permitted alternatives**

16.—(1) A person must not carry on business in the United Kingdom under a name that concludes with any word or abbreviation set out in inverted commas in paragraph 1(a) or (b) of Schedule 2 unless that person is—

- (a) a company or an overseas company registered in the United Kingdom by that name;
- (b) an overseas company incorporated with that name;
- (c) a society registered under the Co-operative and Community Benefit Societies Act 2014^{M5} or the Industrial and Provident Societies Act (Northern Ireland) 1969^{M6} by that name;
- (d) an incorporated friendly society (as defined in section 116 of the Friendly Societies Act 1992^{M7}) which has that name;^{F1}...
- (e) a company to which section 1040 of the Act (companies authorised to register under the Companies Act 2006) applies which has that name; [^{F2}or]
- [^{F3}(f) a company registered under Part 4 of the Risk Transformation Regulations 2017 with that name.]

(2) A person must not carry on business in the United Kingdom under a name that concludes with any word or abbreviation specified as similar to any word or abbreviation set out in inverted commas in paragraph 1(a) or (b) of Schedule 2.

Textual Amendments

- F1** Word in reg. 16(1)(d) deleted (8.12.2017) by [The Risk Transformation Regulations 2017 \(S.I. 2017/1212\)](#), reg. 1(2), [Sch. 4 para. 7\(a\)\(i\)](#) (with regs. 189, 191)
- F2** Word in reg. 16(1)(e) inserted (8.12.2017) by [The Risk Transformation Regulations 2017 \(S.I. 2017/1212\)](#), reg. 1(2), [Sch. 4 para. 7\(a\)\(ii\)](#) (with regs. 189, 191)
- F3** [Reg. 16\(1\)\(f\)](#) inserted (8.12.2017) by [The Risk Transformation Regulations 2017 \(S.I. 2017/1212\)](#), reg. 1(2), [Sch. 4 para. 7\(a\)\(iii\)](#) (with regs. 189, 191)

Marginal Citations

- M5** 2014 c.14.
- M6** 1969 c.24 (N.I.).
- M7** 1992 c.40; to which there are amendments not relevant to these Regulations.

Other indications of legal form

17.—(1) A person must not carry on business in the United Kingdom under a name that includes any expression or abbreviation set out in inverted commas in paragraph 3 of Schedule 2 unless that person is such a company, partnership, grouping or organisation as is indicated in that expression or abbreviation.

(2) A person must not carry on business in the United Kingdom under a name that includes any expression or abbreviation specified as similar to any expression or abbreviation set out in inverted commas in paragraph 3 of Schedule 2.

Names with connection to Public Authorities

18.—(1) Each of the persons and bodies set out in column (1) of Schedule 4 is specified for the purposes of section 1193 of the Act.

(2) In connection with an application for the approval of the Secretary of State under section 1193 of the Act in relation to a name that would be likely to give the impression of a connection with a public authority set out in column (1) of Schedule 4 the applicant must seek the view of the Government department or other body set out opposite that public authority in column (2) of Schedule 4.

Savings and Transitional provisions

19.—(1) Regulation 17 does not apply to the carrying on of a business under a name by a person who—

- (a) carried on that business under that name immediately before these Regulations came into force; and
- (b) continues to carry it on under that name,

if it was lawful for the business to be carried on under that name immediately before these Regulations came into force.

(2) Regulation 17 does not apply to the carrying on of a business under a name by a person to whom the business is transferred on or after the date on which these Regulations came into force—

- (a) where that person continues to carry on the business under that name; and
- (b) where it was lawful for the business to be carried on under that name immediately before the transfer,

during the period of 12 months beginning with the date of the transfer.

(3) Regulation 18 does not apply to the carrying on of a business by a person who—

- (a) carried on the business immediately before the date on which these Regulations came into force, and
- (b) continues to carry it on under the name that immediately before that date was its lawful business name.

(4) Regulation 18 does not apply in relation to the carrying on of the business under that name during the period of twelve months beginning with the date of the transfer where—

- (a) a business is transferred to a person on or after the date on which these Regulations came into force, and
- (b) that person carries on the business under the name that was its lawful business name immediately before the transfer,

(5) In this regulation “lawful business name”, in relation to a business, means a name under which the business was carried on without contravening the provisions of Chapter 1 of Part 41 of the Act.

PART 6

Trading Disclosures

Legibility of displays and disclosures

20. Any display or disclosure of information required by this Part must be in characters that can be read with the naked eye.

Requirement to display registered name at registered office and inspection place

21.—(1) A company shall display its registered name at—

- (a) its registered office; and
- (b) any inspection place.

(2) But paragraph (1) does not apply to any company which has at all times since its incorporation been dormant.

(3) Paragraph (1) shall also not apply to the registered office or an inspection place of a company where—

- (a) in respect of that company, a liquidator, administrator or administrative receiver has been appointed; and
- (b) the registered office or inspection place is also a place of business of that liquidator, administrator or administrative receiver.

Modifications etc. (not altering text)

- C2** Reg. 21(1)(a) modified (6.4.2016) by [The Companies \(Address of Registered Office\) Regulations 2016 \(S.I. 2016/423\)](#), regs. 1(1), **17**
- C3** Reg. 21(1)(a) modified (6.4.2016) by [The Companies \(Address of Registered Office\) Regulations 2016 \(S.I. 2016/423\)](#), regs. 1(1), **11(b)**

Requirement to display registered name at other business locations

22.—(1) This regulation applies to a location other than a company's registered office or any inspection place.

(2) A company shall display its registered name at any such location at which it carries on business.

(3) But paragraph (2) shall not apply to a location which is primarily used for living accommodation.

(4) Paragraph (2) shall also not apply to any location at which business is carried on by a company where—

- (a) in respect of that company, a liquidator, administrator or administrative receiver has been appointed; and
- (b) the location is also a place of business of that liquidator, administrator or administrative receiver.

(5) Paragraph (2) shall also not apply to any location at which business is carried on by a company of which every director who is an individual is a relevant director.

(6) In this regulation—

- (a) “administrative receiver” has the meaning given—

- (i) in England and Wales or Scotland, by section 251 of the Insolvency Act 1986^{M8}, and
- (ii) in Northern Ireland, by Article 5 of the Insolvency (Northern Ireland) Order 1989^{M9};
- (b) “credit reference agency” has the meaning given in section 243(7) of the Act;
- (c) “protected information” has the meaning given in section 240 of the Act; and
- (d) “relevant director” means an individual in respect of whom the registrar is required by regulations made pursuant to section 243(4) of the Act to refrain from disclosing protected information to a credit reference agency.

Marginal Citations

M8 1986 c.45, to which there are amendments not relevant to these Regulations.

M9 S.I. 1989/2405.

Manner of display of registered name

23.—(1) This regulation applies where a company is required to display its registered name at any office, place or location.

(2) Where that office, place or location is shared by no more than five companies, the registered name—

- (a) shall be so positioned that it may be easily seen by any visitor to that office, place or location; and
- (b) shall be displayed continuously.

(3) Where any such office, place or location is shared by six or more companies, each such company must ensure that either—

- (a) its registered name is displayed for at least fifteen continuous seconds at least once every three minutes; or
- (b) its registered name is available for inspection on a register by any visitor to that office, place or location.

Registered name to appear in communications

24.—(1) Every company shall disclose its registered name on—

- (a) its business letters, notices and other official publications;
- (b) its bills of exchange, promissory notes, endorsements and order forms;
- (c) cheques purporting to be signed by or on behalf of the company;
- (d) orders for money, goods or services purporting to be signed by or on behalf of the company;
- (e) its bills of parcels, invoices and other demands for payment, receipts and letters of credit;
- (f) its applications for licences to carry on a trade or activity; and
- (g) all other forms of its business correspondence and documentation.

(2) Every company shall disclose its registered name on its websites.

Further particulars to appear in business letters, order forms and websites

25.—(1) Every company shall disclose the particulars set out in paragraph (2) on—

- (a) its business letters;

Status: Point in time view as at 04/01/2024.

Changes to legislation: There are currently no known outstanding effects for the The Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015. (See end of Document for details)

- (b) its order forms; and
 - (c) its websites.
- (2) The particulars are—
- (a) the part of the United Kingdom in which the company is registered;
 - (b) the company's registered number;
 - (c) the address of the company's registered office;
 - (d) in the case of a limited company exempt from the obligation to use the word “limited” as part of its registered name under section 60 of the Act, the fact that it is a limited company;
 - (e) in the case of a community interest company which is not a public company, the fact that it is a limited company; and
 - (f) in the case of an investment company within the meaning of section 833 of the Act, the fact that it is such a company.
- (3) If, in the case of a company having a share capital, there is a disclosure as to the amount of share capital on—
- (a) its business letters;
 - (b) its order forms; or
 - (c) its websites,
- that disclosure must be as to paid up share capital.

Modifications etc. (not altering text)

C4 [Reg. 25\(1\)](#) modified (6.4.2016) by [The Companies \(Address of Registered Office\) Regulations 2016 \(S.I. 2016/423\)](#), regs. 1(1), **11(c)**

Disclosure of names of directors

26.—(1) Where a company's business letter includes the name of any director of that company, other than in the text or as a signatory, the letter must disclose the name of every director of that company.

- (2) In paragraph (1), “name” has the following meanings—
- (a) in the case of a director who is an individual, “name” has the meaning given in section 163(2) of the Act; and
 - (b) in the case of a director who is a body corporate or a firm that is a legal person under the law by which it is governed, “name” means corporate name or firm name.

Disclosures relating to registered office and inspection place

27.—(1) A company shall disclose—

- (a) the address of its registered office;
- (b) any inspection place; and
- (c) the type of company records which are kept at that office or place,

to any person it deals with in the course of business who makes a written request to the company for that information.

(2) The company shall send a written response to that person within five working days of the receipt of that request.

Modifications etc. (not altering text)

C5 Reg. 27(1)(a) modified (6.4.2016) by [The Companies \(Address of Registered Office\) Regulations 2016 \(S.I. 2016/423\)](#), regs. 1(1), **11(d)**

Offence

28.—(1) Where a company fails, without reasonable excuse, to comply with any requirement in regulations 20 to 27, an offence is committed by—

- (a) the company; and
- (b) every officer of the company who is in default.

(2) A person guilty of an offence under paragraph (1) is liable on summary conviction to—

- (a) a fine not exceeding level 3 on the standard scale; and
- (b) for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

(3) For the purposes of this regulation a shadow director is to be treated as an officer of the company.

Interpretation

29. In this Part—

- (a) “company record” means—
 - (i) any register, index, accounting records, agreement, memorandum, minutes or other document required by the Companies Acts to be kept by a company; and
 - (ii) any register kept by a company of its debenture holders;
- (b) “inspection place” means any location, other than a company's registered office, at which a company keeps available for inspection any company record which it is required under the Companies Acts to keep available for inspection;
- (c) a reference to any type of document is a reference to a document of that type in hard copy, electronic or any other form; and
- (d) in relation to a company, a reference to “its websites” includes a reference to any part of a website relating to that company which that company has caused or authorised to appear.

PART 7

Miscellaneous

Revocations and Consequential Amendments

30. Schedule 6 (which contains revocations and consequential amendments) has effect.

Department for Business, Innovation and Skills

Jo Swinson
Parliamentary Under Secretary of State for
Employment Relations and Consumer Affairs

- (c) each of one or more permitted characters has been substituted by one or more other permitted characters,

in such a way as to be likely to mislead the public as to the legal form of a company or business if included in the registered name of the company or in a business name.

3. The expressions and abbreviations specified are—

- (a) “PUBLIC LIMITED COMPANY” or (with or without full stops) the abbreviation “PLC”;
- (b) “CWMNI CYFYNGEDIG CYHOEDDUS” or (with or without full stops) the abbreviation “CCC”;
- (c) “COMMUNITY INTEREST COMPANY” or (with or without full stops) the abbreviation “CIC”;
- (d) “CWMNI BUDDIANT CYMUNEDOL” or (with or without full stops) the abbreviation “CBC”;
- (e) “COMMUNITY INTEREST PUBLIC LIMITED COMPANY” or (with or without full stops) the abbreviation “COMMUNITY INTEREST PLC”;
- (f) “CWMNI BUDDIANT CYMUNEDOL CYHOEDDUS CYFYNGEDIG” or (with or without full stops) the abbreviation “CWMNI BUDDIANT CYMUNEDOL CCC”;
- (g) “RIGHT TO ENFRANCHISEMENT” or (with or without full stops) the abbreviation “RTE”;
- (h) “HAWL I RYDDFREINIAD”;
- (i) “RIGHT TO MANAGE” or (with or without full stops) the abbreviation “RTM”;
- (j) “CWMNI RTM CYFYNGEDIG”;
- [^{F4}(k) “UK ECONOMIC INTEREST GROUPING” or the abbreviation (with or without full stops) “UKEIG”];
- (l) “INVESTMENT COMPANY WITH VARIABLE CAPITAL”;
- (m) “CWMNI BUDDSODDI Â CHYFALAF NEWIDIOL”;
- (n) “LIMITED PARTNERSHIP”;
- (o) “PARTNERIAETH CYFYNGEDIG”;
- (p) “LIMITED LIABILITY PARTNERSHIP”;
- (q) “PARTNERIAETH ATEBOLRWYDD CYFYNGEDIG”;
- (r) “OPEN-ENDED INVESTMENT COMPANY”;
- (s) “CWMNI BUDDSODDIAD PENAGORED”;
- (t) “CHARITABLE INCORPORATED ORGANISATION”;
- (u) “SEFYDLIAD ELUSENNOL CORFFOREDIG”;
- (v) “INDUSTRIAL AND PROVIDENT SOCIETY”;
- (w) “CO-OPERATIVE SOCIETY”
- [^{F5}(wa) “PROTECTED CELL COMPANY” or (with or without full stops) the abbreviations “PCC LIMITED” and “PCC LTD”;
- (wb) “CWMNI UNEDAU GWARDHODDIEDIG” or (with or without full stops) the abbreviations “CUG CYFYNGEDIG” and “CUG CYF”];
- (x) “COMMUNITY BENEFIT SOCIETY”; and
- (y) the following abbreviations (with or without full stops) of the expressions specified in subparagraphs (n), (o), (p), (q), (t) and (u) respectively, namely “LP”, “PC”, “LLP”, “PAC”, “CIO” and “SEC”.

Status: Point in time view as at 04/01/2024.

Changes to legislation: There are currently no known outstanding effects for the The Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015. (See end of Document for details)

Textual Amendments

F4 Sch. 2 para. 3(k) substituted (31.12.2020) by The European Economic Interest Grouping (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1299), regs. 1, 67; 2020 c. 1, Sch. 5 para. 1(1)

F5 Sch. 2 para. 3(wa)(wb) inserted (8.12.2017) by The Risk Transformation Regulations 2017 (S.I. 2017/1212), reg. 1(2), **Sch. 4 para. 7(b)** (with regs. 189, 191)

4. The expressions and abbreviations specified as similar to the expressions and abbreviations set out in inverted commas in paragraph 3 are any in which—

- (a) one or more permitted characters has been omitted;
- (b) one or more permitted characters has been added; or
- (c) each of one or more permitted characters has been substituted by one or more other permitted characters,

in such a way as to be likely to mislead the public as to the legal form of a company or business if included in the registered name of the company or in a business name.

SCHEDULE 3

Regulations 7 and 8

Name same as another in the Registrar's Index of Company Names

1. In determining whether a name is the same as another name appearing in the registrar's index of company names the provisions in this Schedule are to be applied in the order set out in the Schedule.

2. Regard each permitted character set out in column 1 of the table to this paragraph as the same as a corresponding permitted character, or combination of permitted characters, in column 2.

| Column 1 (permitted characters) | Column 2 (to be treated the same as) |
|---------------------------------|--------------------------------------|
| AAAAAAAAA | A |
| AE | AE |
| CCCCC | C |
| DDDD | D |
| EEEEEEEE | E |
| GGGG | G |
| HH | H |
| IIIIIIII | I |
| J | J |
| K | K |
| LLLL | L |
| NNNN | N |
| OOOOOOOO | O |
| OE | OE CE |
| RRR | R |
| SSSS | S |
| TTTT | T |
| UUUUUUUUUU | U |
| WWWW | W |
| YYYY | Y |
| ZZZ | Z |

3. Taking the name remaining after the application of paragraph 2, disregard any word, expression or abbreviation set out in inverted commas in Schedule 2 where it appears at the end of the name.

4.—(1) Taking the name remaining after the application of paragraphs 2 and 3, regard each of the words, expressions, signs and symbols set out in inverted commas in any of the paragraphs of subparagraph (2) (“relevant matters”) as the same as the other relevant matters set out in that paragraph where each relevant matter—

- (a) is preceded by and followed by a blank space; or
- (b) where the relevant matter is at the beginning of the name, where it is followed by a blank space.

(2) The words, expressions, signs and symbols are—

- (a) “AND” and “&”;
- (b) “PLUS” and “+”;

- (c) “0”, “ZERO” and “O”;
- (d) “1” and “ONE”;
- (e) “2”, “TWO”, “TO” and “TOO”;
- (f) “3” and “THREE”;
- (g) “4”, “FOUR” and “FOR”;
- (h) “5” and “FIVE”;
- (i) “6” and “SIX”;
- (j) “7” and “SEVEN”;
- (k) “8” and “EIGHT”;
- (l) “9” and “NINE”;
- (m) “£” and “POUND”;
- (n) “[euro]” and “EURO”;
- (o) “\$” and “DOLLAR”;
- (p) “¥” and “YEN”;
- (q) “%”, “PER CENT”, “PERCENT”, “PER CENTUM” and “PERCENTUM”; and
- (r) “@” and “AT”.

5.—(1) Taking the name remaining after the application of paragraphs 2 to 4, disregard at the end of the name the matters set out in inverted commas in sub-paragraph (2) (or any combination of such matters) where the matter (or combination) is preceded by a blank space or by the following punctuation or symbol in inverted commas—

- (a) a full stop; or
 - (b) “@”.
- (2) The matters are—
- (a) “& CO”;
 - (b) “& COMPANY”;
 - (c) “AND CO”;
 - (d) “AND COMPANY”;
 - (e) “BIZ”;
 - (f) “CO”;
 - (g) “CO UK”;
 - (h) “CO.UK”;
 - (i) “COM”;
 - (j) “COMPANY”;
 - (k) “EU”;
 - (l) “GB”;
 - (m) “GREAT BRITAIN”;
 - (n) “NET”;
 - (o) “NI”;
 - (p) “NORTHERN IRELAND”;
 - (q) “ORG”;

Status: Point in time view as at 04/01/2024.

Changes to legislation: There are currently no known outstanding effects for the The Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015. (See end of Document for details)

- (r) “ORG UK”;
- (s) “ORG.UK”;
- (t) “UK”;
- (u) “UNITED KINGDOM”;
- (v) “WALES”;
- (w) “& CWMNI”;
- (x) “A'R CWMNI”;
- (y) “CWMNI”;
- (z) “CYM”;
- (aa) “CYMRU”;
- (bb) “DU”;
- (cc) “PF”;
- (dd) “PRYDAIN FAWR”; and
- (ee) “Y DEYRNAS UNEDIG”.

(3) The matters in sub-paragraph (2) include any matter in inverted commas that is preceded by and followed by brackets set out in column 2 of table 2 in Schedule 1.

6. Taking the name remaining after the application of paragraphs 2 to 5, disregard the following matters in any part of the name—

- (a) any punctuation set out in regulation 2(2)(c) or in column 2 of table 2 in Schedule 1; and
- (b) the following words and symbols set out in inverted commas—
 - (i) “*”;
 - (ii) “=”; and
 - (iii) “#”.

7. Taking the name remaining after the application of paragraphs 2 to 6, disregard the letter “S” at the end of the name.

8.—(1) Taking the name remaining after the application of paragraphs 2 to 7, disregard any permitted character after the first 60 permitted characters of the name.

(2) For the purposes of computing the number of permitted characters in this paragraph, any blank space between one permitted character and another in the name shall be counted as though it was a permitted character.

9. Taking the name remaining after the application of paragraphs 2 to 8, disregard the following matters or any combination of the following matters set out in inverted commas where they appear at the beginning of the name—

- (a) “@”;
- (b) “THE” (but only where followed by a blank space); and
- (c) “WWW”.

10. Taking the name remaining after the application of paragraphs 2 to 9, disregard blank spaces between permitted characters.

SCHEDULE 4

Regulations 9 and 18

Specified “Public Authorities” and list of Government Departments and other bodies whose views must be sought

| Column (1) Public authority | Column (2) Government department or other body whose view must be sought |
|--|--|
| Accounts Commission for Scotland | Accounts Commission for Scotland |
| Audit Commission for Local Authorities and the National Health Service in England | Audit Commission for Local Authorities and the National Health Service in England |
| Audit Scotland | Audit Scotland |
| Auditor General for Scotland | Auditor General For Scotland |
| Auditor General for Wales (known in Welsh as “Archwilydd Cyffredinol Cymru”) | Auditor General for Wales (known in Welsh as “Archwilydd Cyffredinol Cymru”) |
| Comptroller and Auditor General | Comptroller and Auditor General |
| Comptroller and Auditor General for Northern Ireland | Comptroller and Auditor General for Northern Ireland |
| Financial Reporting Council | Financial Reporting Council |
| Financial Conduct Authority | Financial Conduct Authority |
| Health and Safety Executive | Health and Safety Executive |
| House of Commons | The Corporate Officer of the House of Commons |
| House of Lords | The Corporate Officer of the House of Lords |
| Law Commission | Ministry of Justice |
| [^{F6} Money and Pensions Service] | [^{F6} Department for Work and Pensions] |
| National Assembly for Wales (known in Welsh as “Cynulliad Cenedlaethol Cymru”) | National Assembly for Wales Commission (known in Welsh as “Comisiwn Cynulliad Cenedlaethol Cymru”) |
| National Assembly for Wales Commission (known in Welsh as “Comisiwn Cynulliad Cenedlaethol Cymru”) | National Assembly for Wales Commission (known in Welsh as “Comisiwn Cynulliad Cenedlaethol Cymru”) |
| Northern Ireland Assembly | Northern Ireland Assembly Commission |
| Northern Ireland Assembly Commission | Northern Ireland Assembly Commission |
| Northern Ireland Audit Office | Northern Ireland Audit Office |
| Office for Nuclear Regulation | Office for Nuclear Regulation |
| Prudential Regulation Authority | [^{F7} the Governor and Company of the Bank of England] |
| Regional Agency for Public Health and Social Well-being. | Regional Agency for Public Health and Social Well-being. |
| Regional Health and Social Care Board | Regional Health and Social Care Board |

Status: Point in time view as at 04/01/2024.

Changes to legislation: There are currently no known outstanding effects for the *The Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015*. (See end of Document for details)

| | |
|--|--|
| Scottish Law Commission | Scottish Law Commission |
| The Governor and Company of the Bank of England | The Governor and Company of the Bank of England |
| The Pensions Advisory Service | Department for Work and Pensions |
| The Scottish Parliament | The Scottish Parliamentary Corporate Body |
| The Scottish Parliamentary Corporate Body | The Scottish Parliamentary Corporate Body |
| Wales Audit Office (known in Welsh as “Swyddfa Archwilio Cymru”) | Wales Audit Office (known in Welsh as “Swyddfa Archwilio Cymru”) |

Textual Amendments

- F6** Words in Sch. 4 Table inserted (6.4.2019) by [The Financial Guidance and Claims Act 2018 \(Naming and Consequential Amendments\) Regulations 2019 \(S.I. 2019/383\)](#), reg. 1(1), **Sch. para. 25**
- F7** Words in Sch. 4 Table substituted (1.3.2017) by [The Bank of England and Financial Services \(Consequential Amendments\) Regulations 2017 \(S.I. 2017/80\)](#), reg. 1, **Sch. para. 44**

SCHEDULE 5

Regulation 11

Amendment to the Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009

1. The Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009 are amended as follows.

2. In regulation 9, for section 57 of the Act, as applied with modifications by that regulation, substitute—

“57 Permitted characters etc

(1) The provisions of the Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015 relating to the characters, signs or symbols and punctuation that may be used in a registered name apply to LLPs.

(2) Those provisions are—

- (a) regulation 2 and Schedule 1, and
- (b) any other provisions of those Regulations having effect for the purpose of those provisions.

(3) In those provisions as they apply to LLPs—

- (a) for “company” substitute “LLP”, and
- (b) for “the Act” substitute “the Limited Liability Partnerships Act 2000”.

(4) An LLP may not be registered under the Limited Liability Partnerships Act 2000 by a name that consists of or includes anything that is not permitted in accordance with the provisions applied by this section.”

3. In regulation 10, for section 65 of the Act, as applied with modifications by that regulation, substitute—

“65 Inappropriate use of indications of company type or legal form

(1) The provisions of the Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015 relating to inappropriate use of indications of company type or legal form apply to LLPs.

(2) Those provisions are—

- (a) regulation 4 and Schedule 2, and
- (b) any other provisions of those Regulations having effect for the purpose of those provisions.

(3) As applied to LLPs regulation 4 is modified so as to read as follows—

“Inappropriate indication of legal form: generally applicable provisions

4.—(1) An LLP must not be registered under the Limited Liability Partnerships Act 2000 by a name that includes in any part of the name—

- (a) an expression or abbreviation specified in inverted commas in paragraph 3(a) to (o) or (r) to (y) in Schedule 2 (other than the abbreviation “LLP” or “PAC” (with or without full stops) at the end of its name), or
- (b) an expression or abbreviation specified as similar.

(2) An LLP must not be registered under the Limited Liability Partnerships Act 2000 by a name that includes, immediately before the expression “LIMITED LIABILITY PARTNERSHIP” OR “PARTNERIAETH ATEBOLRWYDD CYFYNGEDIG” or the abbreviations “LLP” or “PAC”, an abbreviation specified in inverted commas in paragraph 3(y) of that Schedule (or any abbreviation specified as similar).”

4. In regulation 11, for section 66 of the Act, as applied with modifications by that regulation, substitute—

“66 Name not to be the same as another in the index

(1) An LLP must not be registered under the Limited Liability Partnerships Act 2000 by a name that is the same as another name appearing in the registrar's index of company names.

(2) The provisions of the Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015 supplementing this section apply to LLPs.

(3) Those provisions are—

- (a) regulation 7 and Schedule 3 (matters that are to be disregarded and words, expressions, signs and symbols that are to be regarded as the same),
- (b) regulation 8 (consent to registration of a name which is the same as another in the registrar's index of company names), and
- (c) any other provisions of those Regulations having effect for the purpose of those provisions.

(4) In regulation 8 as applied to LLPs—

- (a) for “a company” or “the company” substitute “ an LLP ” or “the LLP”,
- (b) for “Company Y” substitute “ LLP Y ”, and
- (c) in paragraph (1), for “the Act” substitute “ the Limited Liability Partnerships Act 2000 ”.”

Status: Point in time view as at 04/01/2024.

Changes to legislation: There are currently no known outstanding effects for the The Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015. (See end of Document for details)

5. In regulation 14, for sections 82 and 83 of the Act, as applied with modifications by that regulation, substitute—

“82 Requirements to disclose LLP name etc

(1) The provisions of the Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015 relating to Trading Disclosures apply to LLPs.

(2) As they apply to LLPs—

- (a) read references to a company as references to an LLP;
- (b) read references to a director as references to a member of an LLP;
- (c) read references to an officer of a company as references to a designated member of an LLP;
- (d) in regulation 25 (further particulars to appear in business letters, order forms and websites), for paragraphs (2)(d) to (f) and (3) substitute—

“(d) in the case of an LLP whose name ends with the abbreviation “llp”, “LLP”, “pac” or “PAC”, the fact that it is an LLP or a partneriaeth atebolrwydd cyfyngedig.”;

(e) in regulation 26 (disclosure of names of members)—

- (i) at the beginning of paragraph (1) insert “ Subject to paragraph (3), ” and
- (ii) after paragraph (2) insert—

“(3) Paragraph (1) does not apply in relation to any document issued by an LLP with more than 20 members which maintains at its principal place of business a list of the names of all the members if the document states in legible characters the address of the principal place of business of the LLP and that the list of the members' names is open to inspection at that place.

(4) Where an LLP maintains a list of the members' names for the purposes of paragraph (3), any person may inspect the list during office hours.”;

(f) omit regulation 28(3) (offences: shadow directors).

83 Civil consequences of failure to make required disclosure

(1) This section applies to any legal proceedings brought by an LLP to which section 82 applies (requirement to disclose LLP name etc) to enforce a right arising out of a contract made in the course of a business in respect of which the LLP was, at the time the contract was made, in breach of the Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015.

(2) The proceedings shall be dismissed if the defendant (in Scotland, the defender) to the proceedings shows—

- (a) that he has a claim against the claimant (pursuer) arising out of the contract that he has been unable to pursue by reason of the latter's breach of the regulations, or
- (b) that he has suffered some financial loss in connection with the contract by reason of the claimant's (pursuer's) breach of the regulations,

unless the court before which the proceedings are brought is satisfied that it is just and equitable to permit the proceedings to continue.

(3) This section does not affect the right of any person to enforce such rights as he may have against another person in any proceedings brought by that person.”.

6. In regulation 15, for section 85 of the Act, as applied with modifications by that regulation, substitute—

“85 Minor variation in form of name to be left out of account

(1) For the purposes of this Chapter, in considering an LLP's name no account is to be taken of—

- (a) whether upper or lower case characters (or a combination of the two) are used,
- (b) whether diacritical marks or punctuation are present or absent,

provided there is no real likelihood of names differing only in those respects being taken to be different names.

(2) This does not affect the operation of provisions of the Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015 permitting only specified characters or punctuation.”

SCHEDULE 6

Regulation 30

Revocations and consequential amendments

1. The following Regulations are revoked—

- (a) The Company and Business Names (Miscellaneous Provisions) Regulations 2009 ^{M10};
- (b) The Company, Limited Liability Partnership and Business Names (Miscellaneous Provisions) (Amendment) Regulations 2009 ^{M11};
- (c) The Company, Limited Liability Partnership and Business Names (Public Authorities) Regulations 2009 ^{M12};
- (d) The Companies (Trading Disclosures) Regulations 2008 ^{M13};
- (e) The Companies (Trading Disclosures) (Amendment) Regulations 2009 ^{M14}.

Marginal Citations

M10 S.I. 2009/1085, amended by S.I. 2009/2404 and 2014/1815.

M11 S.I. 2009/2404.

M12 S.I. 2009/2982, amended by S.I. 2012/2007, 2013/472, 2013/1466 and 2014/469.

M13 S.I. 2008/495, amended by S.I. 2009/218.

M14 S.I. 2009/218.

2. In the European Economic Interest Grouping Regulations 1989 ^{M15}—

- (a) in regulation 10(1)(a), for “Company and Business Names (Miscellaneous Provisions) Regulations 2009” substitute “ Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015 ”; and
- (b) in regulation 10(1)(c), for “(v)” substitute “ (y) ”.

Marginal Citations

M15 S.I. 1989/638, amended by S.I. 2009/2399; there are other amending instruments but none is relevant.

Status: Point in time view as at 04/01/2024.

Changes to legislation: There are currently no known outstanding effects for the *The Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015*. (See end of Document for details)

3. In the Transport Act 2000^{M16}, for section 56(5)(e) substitute—

“(e) regulation 28(3) of the Companies, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015 (liability for offence), as it applies in relation to an offence under regulation 26 (disclosure of names of directors).”

Marginal Citations

M16 2000 c. 38. Section 56(5) was amended by S.I. 2007/2194 and 2009/1941; there are other amending instruments but none is relevant.

4. In Schedule 1 to the Enterprise Act 2002 (Part 8 Domestic Infringements) Order 2003^{M17} for the entry for the Company (Trading Disclosure) Regulations 2008, substitute the following entry—

“Company, Limited Liability Part 6 of the Company, Limited Liability Partnership and Partnership and Business Business (Names and Trading Disclosures) Regulations 2015 (Names and Trading and any other provision of those Regulations having effect for Disclosures) Regulations 2015 the purpose of Part 6”

Marginal Citations

M17 S.I. 2003/1593. Schedule 1 was amended by S.I. 2009/218 and 2011/1265; there are other amending instruments but none is relevant.

5. In the Registrar of Companies and Application for Striking Off Regulations 2009^{M18}, for the table in the Schedule substitute—

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | À | Á | Â | Ã | Ä | Å | Æ | Ç | È | É | Ê | Ë | Ì | Í | Î | Ï | Ð | Ñ | Ò | Ó | Ô | Õ | Ö | × | Ø | Ù | Ú | Û | Ü | Ý | Þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê | ë | ì | í | î | ï | ð | ñ | ò | ó | ô | õ | ö | ÷ | ø | ù | ú | û | ü | ý | þ | ß | à | á | â | ã | ä | å | æ | ç | è | é | ê |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations deal with restrictions relating to the registered name of a company, a limited liability partnership and to business names, and making requirements relating to trading disclosures.

Part 2 is about company names. The characters that are permitted to be used in the name of a company registered under the Companies Act 2006 (c.46) (“the Act”) are set out in regulation 2 and Schedule 1. These include ligatures, accents and diacritical marks, but do not include characters in lower case.

Regulation 3 allows private companies limited by guarantee to be exempt from the requirement in section 59 of the Act to use the statutory indicator (“limited” or its permitted alternative) as part of the company name provided that certain conditions are met. These conditions relate to the objects of the company, the application of its income, the payment of dividends and return of any capital, and asset transfer on winding up.

Regulations 4 to 6 and Schedule 2 set out restrictions on the use of certain words, expressions and abbreviations (or words, expressions and abbreviations specified as similar) in the name of certain types of company registered under the Act. Regulation 4 relates to all companies registered under the Act, regulation 5 to companies which are exempt from the requirement of section 59 of the Act and regulation 6 to unlimited companies.

Regulation 7 and Schedule 3 set out the matters to be disregarded and the matters to be regarded as the same in determining whether a name to be registered under the Act is the same as another name appearing in the registrar's index of company names.

Regulation 8 sets out the circumstances in which a company or other body can consent to the proposed registration of a name that would otherwise be considered the same as an existing registered name.

Under sections 54(1)(c) and 1193(1)(c) of the Act a person is required to obtain the approval of the Secretary of State to register a company by a name, or carry on business in the United Kingdom under a name, that would be likely to give the impression that the company or business is connected with a public authority specified by the Secretary of State. Regulation 9 and column (1) of Schedule 4 specify the public authorities for these purposes.

Column (2) of Schedule 4 sets out the relevant Government department or other body whose view an applicant must seek in connection with an application for approval of the Secretary of State for use of a name under section 54(1)(c) or 1193(1)(c) of the Act. The power to prescribe such Government departments or other bodies is set out in sections 56(1) and 1195(1) of the Act.

Part 3 is about the application of these regulations to the names of Limited Liability Partnerships (LLPs). Regulation 11(1) extends the application of regulation 9 to LLPs, thereby requiring persons to obtain the approval of the Secretary of State, or seek the views of a specified Government department or other body, to register a name. Regulation 11(2) and Schedule 5 makes amendments to the Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009 as a consequence of these regulations.

Part 4 is about overseas companies' names. An EEA company may always register its corporate name provided that name complies with regulation 2 (see section 1047(3) and (5) of the Act) and regulations 13 to 15 must be read accordingly.

Part 5 deals with restrictions on names used by any person carrying on business in the United Kingdom (regulations 16 to 19 and Schedules 2 and 4).

Part 6 deals with trading disclosures to be made by a company. All displays and disclosures required by these Regulations are to be in characters which can be read with the naked eye (regulation 20).

Status: Point in time view as at 04/01/2024.

Changes to legislation: There are currently no known outstanding effects for the The Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015. (See end of Document for details)

Regulation 21 specifies that a company's registered name must be displayed at the registered office and other places at which records are kept for inspection. This regulation does not apply to any company which is “*dormant*” as defined in section 1169 of the Act.

Regulation 22 applies to locations other than those referred to in regulation 21. Regulation 22 specifies that a company's registered name must also be displayed at any location at which it carries on business. This regulation does not apply to a location which is primarily used for living accommodation.

Regulation 23 sets out the manner in which a company is required to display its registered name. The name must be positioned so that it can easily be seen by any visitor to the premises and must also be displayed continuously (regulation 23(2)) unless the office, place or location is shared by more than five companies, in which case regulation 23(3) applies.

Regulation 24(1) specifies the documentation on which a company's registered name should appear. A company must also display its registered name on its websites (regulation 24(2)).

Regulation 25 sets out the particulars, in addition to the registered name, which should appear on a company's business letters, order forms and websites. The reference to registration in a particular part of the United Kingdom is to registration by the Registrar of Companies for that part of the United Kingdom (section 1080 of the Act).

Where a company's business letter includes the name of a director of that company, other than in the text or as a signatory, the letter must disclose the name of every director of that company (regulation 26).

Regulation 27 deals with disclosures relating to the registered office and any other place at which the company keeps records available for inspection under the Companies Acts. It is an offence to fail to comply with a requirement of Part 6 of these Regulations and for these purposes a shadow director is to be treated as an officer of the company (regulation 28).

Regulation 30 makes various revocations and consequential amendments as a result of these Regulations.

An Impact Assessment in respect of these Regulations has been produced and copies are available from the Business Environment Directorate, Department for Business, Innovation and Skills, 1 Victoria Street, London, SW1H 0ET or on www.bis.gov.uk.

Status:

Point in time view as at 04/01/2024.

Changes to legislation:

There are currently no known outstanding effects for the The Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015.