HMRC - CTM94110 - CTSA: Companies Act Extension: Overseas Company

FA98/SCH18/PARA19 (TMA70/S94 (3))

Most companies incorporated in Great Britain are formed or registered under the Companies Act 1985.

In addition, companies incorporated outside Great Britain, but that have established a place of business here, are required to register.

The provisions of FA98/SCH18/PARA19 (TMA70/S94 (3)) are applicable to all companies that appear on either the Great Britain register or the overseas register and have to deliver accounts to the Registrar.

or

Allow companies registered outside the UK and Gibraltar to file accounts with the Registrar no more than three months from the date they had to lodge them with the equivalent authority under the parent company’s domestic law. FA98/SCH18/PARA19 (TMA70/S94 (3)) applies to such cases.

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