

## Branches of Foreign Companies in the UK

### Requirements for Registration

It is possible for an Irish Company to trade in the UK. However if it establishes a place of business in England and Wales it must register with Companies House as an overseas company and deliver certain documents to Companies House. A place of business is a premises where there is a physical or visible indication that the company may be contacted there. An overseas company also has to register if it habitually conducts business from a particular location in England and Wales, even if there is no physical sign of the company's connection with it.

Registration is not required if there is no physical location in England and Wales. For example, an independent agent who conducts business on behalf of the company is not a place of business of an overseas company; neither is an occasional location such as a hotel where a director may conduct business during periodic visits to this country. Other types of commercial enterprises (for instance partnerships, limited partnerships, unincorporated bodies or government agencies) are not required to register in England and Wales as an overseas company

There are two types of registration in England and Wales. These are as a branch; and as a place of business. A 'branch' is part of an overseas limited company organised to conduct business through local representatives in England and Wales rather than referring it abroad. A 'place of business' is the category that applies to companies who cannot register as a branch because they are not limited companies; or because their activities in England and Wales are not sufficient to define it as a branch.

## **Registration**

Within one month of establishing a branch or place of business in England and Wales, an overseas company must deliver to the Registrar of Companies certain forms and documents including a certified copy of the company's constitutional documents and a copy of the latest set of audited accounts required to be published by the law of the home country.

The company must first be registered in its proper name, but thereafter the company becomes subject to the same restrictions on company names as English Companies. See our note below in this regard.

## **Filing and disclosure requirements**

An overseas company has ongoing obligations to file documentation with Companies House. This includes any changes to the original information filed as and when it occurs (e.g. change of name, amendment of memorandum or articles of association.)

If an overseas company with a branch in England and Wales is being wound up outside England and Wales, it must file certain information with the Registrar of Companies. Oversea companies which have registered a branch or a place of business which create a mortgage or charge in England and Wales must register the charge at Companies House.

Branches of overseas companies whose parent law requires the publication of accounts which have been audited must deliver a copy of those accounts within three months of public disclosure. This applies to all companies from European Economic Area (EEA) member States even where a company is categorised as 'small' and allowed to deliver modified or unaudited accounts.

## Displaying the Company Names

An overseas company must exhibit at every place where it carries on business in England and Wales, the company's name and the country in which it is incorporated. A company which registers a place of business must state the company's name and country of incorporation; and that the liability of the members is limited, if this is the case on all letter paper, bill heads, invoices and other official publications of the company:

A company which registers a branch must, in addition to the above, state the place of registration and registration number of the branch on all letter paper and order forms used for the business of the branch:

## Conversion from Place of Business to Branch or Back

If the activities of a limited company that registers a place of business change to the extent that it now qualifies as a branch it must register as such. Similarly, if a branch of an overseas company changes to the extent that it only qualifies as a place of business then it must re-register as such.

If a company closes a place of business or a branch in England and Wales, it must give notice to this effect to Companies House. All obligations of the company to deliver documents to Companies House cease from the date of receipt of the notice.

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*This Guide is intended as an overview and broad outline of the matters covered in it. Its purpose is to inform and raise awareness. We are happy to offer specific legal advice on particular circumstances.*

*This Guide should not be relied on as a substitute for comprehensive legal advice with reference to the particular circumstances.*

*While we have taken due care in the preparation of this publication, we do not accept legal liability as a result of any reliance placed on anything in this Guide. The reader should rely only on specific legal or taxation advice.*