



*Companies House*

— *for the record* —

# **Share Capital and Prospectuses**

***December 2003***

# Share Capital and Prospectuses - GBA6

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*This is a guide only and should be read with the relevant legislation.*

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## Introduction

This booklet is an initial guide to quite a complex subject. It cannot replace professional advice. It:

- explains the basics of share capital;
- applies to all companies incorporated with share capital, whether private or public;
- tells you what information must be delivered to Companies House; and
- covers the regulation of:
  - authorised share capital, allotment and cancellation of shares;
  - types of shares, restructuring share capital and share transfers;
  - offers made to the public in a prospectus.

You will find the relevant law in the Companies Act 1985 (as amended), the Financial Services and Markets Act 2000, the Public Offers of Securities Regulations 1995, and in the Listing Rules of the FSA (Financial Services Authority)..

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## CHAPTER 1

### Share capital

#### 1. What is share capital?

When a company is formed, the person or people forming it decide whether its members' liability will be limited by shares. The memorandum of association (one of the documents by which the company is formed) will state:

- the amount of share capital the company will have; and
- the division of the share capital into shares of a fixed amount.

The members must agree to take some, or all, of the shares when the company is registered. The [memorandum of association](#) must show the names of the people who have agreed to own shares and the number of shares each will own. These people are called the subscribers.

## 2. What is authorised capital?

The amount of share capital stated in the memorandum of association is the company's 'authorised' or 'nominal' capital.

## 3. Is there a maximum and minimum share capital?

There is no maximum to any company's authorised share capital and no minimum share capital for private limited companies. However, a [public limited company](#) must have an authorised share capital of at least £50,000 (and, if it is trading, issued capital of £50,000 - see question 5).

## 4. Can a company alter its authorised share capital?

A company can *increase* its authorised share capital by passing an [ordinary resolution](#) (unless its [articles of association](#) require a [special](#) or [extraordinary resolution](#)). A copy of the resolution - and notice of the increase on [Form 123](#) - must reach Companies House within 15 days of being passed.

A company can *decrease* its authorised share capital by passing an ordinary resolution to cancel shares which have not been taken or agreed to be taken by any person. Notice of the cancellation, on [Form 122](#), must reach Companies House within one month.

For information about resolutions, see our booklet, '[Resolutions](#)'.

## 5. What is issued capital?

Issued capital is the value of the shares issued to shareholders. This means the nominal value of the shares rather than their actual worth. The amount of issued capital cannot exceed the amount of the authorised capital.

A company need not issue all its capital at once, but a public limited company must have at least £50,000 of allotted share capital. Of this, 25% of the nominal value of each share and any premium must be paid up before it can start business or borrow.

## Getting a 'Certificate to commence business and borrow'

If a new company is incorporated as a plc, it must deliver a statutory declaration on [Form 117](#) confirming that its share capital is at least the statutory minimum. The Registrar will then issue a certificate entitling it to do business and borrow - see our booklet, '[Company Formation](#)' for more information.

A company may increase its issued capital by allotting more shares but only up to the maximum allowed by its authorised capital. Allotments must only be done under proper authority (see [question 7](#)).

- A public company may allot shares to the general public. Share offers to the public are made in a prospectus. For more information on prospectuses, see [chapter 3](#).
- A private company is normally restricted to issuing shares to its members, to staff and their families and to debenture holders. However, by private arrangement, the company may issue shares to anyone it chooses.

## 6. Can a company reduce its issued capital?

A company cannot normally reduce its issued capital as this is the personal property of the shareholders, not of the company. However, the following exceptions apply:

- if a court order confirms a 'minute of reduction' following a [special resolution](#) of the company;
- if shares are [redeemed](#) (bought back) in accordance with a redemption contract;
- if the company's articles allow it to buy its own shares and this [purchase](#) is authorised by a special resolution. A public company whose shares are listed on a recognised stock exchange can either cancel those shares or hold them 'in treasury' for resale or transfer to an employees' shares scheme at a later date. In all other cases the shares are regarded as cancelled when the company buys them back

For more information about shares and share transfers, see [chapter 2](#).

## 7. What does the allotment of shares mean?

'Allotment' is the process by which people become members of a company. Subscribers agree to take shares on incorporation and the shares are regarded as 'allotted' to each member on incorporation.

Later, more people may be admitted as members of the company and be allotted shares. However, the directors must not allot shares without the authority of the existing shareholders. The authority will either be stated in the company's articles of association or given to the directors by resolution passed at a general meeting of the company.

## 8. What type of resolution is required to allot shares?

Any public or private company with share capital may give authority by [ordinary resolution](#). The authority must be for a fixed period of up to five years. Any ordinary resolution giving, varying, revoking or renewing an authority to allot shares must be delivered to Companies House within 15 days of being passed.

A private company with share capital may instead pass an '[elective resolution](#)', to give, or renew, an authority. This authority can be for any fixed period, which may be longer than five years. It can also be for an indefinite period. An elective resolution must also be delivered to Companies House within 15 days of being passed.

For more information about resolutions, see our booklet '[Resolutions](#)'.

**9. Must the company notify the Registrar when an allotment of shares is made?** Yes. Within one month of the allotment of shares, a return on [Form 88\(2\)](#) must be delivered to Companies House.

A return of allotments must reach Companies House within one month of the *first date of allotment*. If shares are allotted over a period of time, particularly in a rights issue (see [question 14](#)), it is not acceptable to delay delivery until all the shares have been allotted if this means the form will be late. Instead, you should complete consecutive forms so that each of them can be delivered within one month of the first allotment stated on each form.

If the shares are to be paid for [in cash](#), you must enter details of the actual amount paid (or due to be paid) on the form. The amount will reflect the *nominal value* of the shares and any *premium*.

### **Nominal value and share premium**

A company's authorised share capital is divided into shares of a nominal value. The real value of the shares may change over time, reflecting what the company is worth, but their nominal value remains the same. When the company sells shares for more than their nominal value, the actual sum paid will be in two parts - the nominal value and a share premium. The share premium must be recorded separately in the company's books in a 'share premium account'.

## 10. Must shares be fully paid-up at the time of allotment?

No. Payment may be deferred until later. However, shares in a public company must be allotted as paid-up to at least a quarter of their nominal value and the whole of any premium (except that this does not apply to shares allotted under an employees' share scheme).

As a general rule, a company may allot bonus shares to members as fully paid-up. A company which has funds available for the purpose may also pay up any amounts unpaid on its shares. See [question 13](#).

A company's shares must not be allotted at a discount.

### **11. Must payment for shares be in cash?**

No, it can be in goods, services, property, good will, know-how, or even shares in another company. The latter is often used when one company takes over another.

Public companies are more restricted in what they may accept in payment for shares. Non-cash payments must be valued before shares are allotted. A copy of the valuation report must be delivered to Companies House with [Form 88\(2\)](#).

Generally shares may be allotted for payment:

- wholly for cash;
- partly for cash and partly for a non-cash payment; or
- wholly for a non-cash payment.

### **12. Must I send any more information if allotments include non-cash payments?**

Yes. [Form 88\(2\)](#) must show the extent to which the shares are to be treated as paid-up. This must be stated as a percentage.

#### **Calculating the extent to which shares are paid-up**

If an allotment is partly for cash and partly for a non-cash payment, then the extent to which the shares are treated as paid-up must include the cash and non-cash elements. For example, a £1 share allotted for 50p in cash and 50p in services is still 100% paid-up.

[Form 88\(2\)](#) must also include a brief description of the non-cash payment for which the shares were allotted (for example, '100 ordinary shares of £1 in XYZ limited'). It must be accompanied by the written contract under which title of the shares is constituted. The Registrar will accept a *certified copy* of the *stamped* contract for registration.

If there is no written contract, a stamped [Form 88\(3\)](#) must be delivered to Companies House with [Form 88\(2\)](#) within one month of the allotment. [Form 88\(3\)](#) is not acceptable when there is a written contract.

## Stamp duty

Acquiring shares for a non-cash payment involves the transfer of property, which may amount to a chargeable transaction under the Stamp Act. The Inland Revenue must already have *stamped* the written contract or Form 88(3) before it is sent to Companies House, confirming that stamp duty has been paid or that none is payable.

**Please note:** The requirement to stamp the prescribed particulars of the contract which a company must send to Companies House has been removed for contracts entered into on or after 1 December 2003.

## 13. What are bonus shares?

If authorised by its articles, a company may transfer profits to a fund called its 'capital redemption reserve' and use it to issue 'bonus' shares to the members in proportion to their existing holdings. Since the issue may reduce the amount of money available for paying dividends, the term 'bonus' is not always appropriate. The correct term is 'capitalisation of reserves' but the terms 'scrip' or 'scrip issues' are also used to describe such shares.

A company can also use a capitalisation of distributable profits to credit partly paid shares with further amounts to make them paid up.

The allotment of bonus shares must be notified to Companies House on [Form 88\(2\)](#).

In addition, if a listed public company issues bonus shares in respect of shares held in treasury, the company must notify Companies House on [Form 169\(1B\)](#).

## 14. What are pre-emption rights?

These are the rights of existing members to be offered new shares on beneficial terms by the company. 'Pre-emption' rights give members the opportunity to accept, reject or renounce a share offer in favour of someone else before the company offers new shares elsewhere.

**Note:** pre-emption rights do not apply to allotments that are issued as wholly or partly paid-up for a non-cash payment or shares in an employee share scheme. (An employee share scheme means a scheme for encouraging share ownership by employees, former employees and their families.)

The memorandum or articles of a private company may exclude pre-emption rights. However, a public company cannot have such a clause.

For a particular share issue, the Companies Act 1985 allows a company to pass a [special resolution](#) not to apply pre-emption rights. This is known as the 'disapplication of pre-emption rights'. The resolution will apply to the one issue only; a further resolution is

needed if similar conditions were to apply to another share issue. A copy of the special resolution must be delivered to Companies House within 15 days of being passed.

## 15. What happens if a person refuses to pay for shares?

A member is liable to pay up the nominal value of each of his shares and the amount owing to the company is a debt which can be 'called up'.

If a member refuses to pay all or any call on a share, the company may use forfeiture proceedings if permitted by its articles. A typical procedure is set out in paragraphs 18-22 of Table A of *The Companies (Tables A to F) Regulations 1985* (if alternative provisions have not been adopted). As these proceedings are of a penal nature the regulations must be followed exactly, otherwise the court may declare forfeiture proceedings void.

A forfeited share may be sold, re-allotted or otherwise disposed of at the discretion of the directors. Companies House need not be notified of the forfeiture or re-allotment except in the list of members on the company's next [annual return](#).

If a member cannot pay a call on shares, and if the member and the company agree, the shares may be surrendered to the company. This has the same effect as forfeiture but avoids the formal procedure. The company may only accept surrender if it could have used its power of forfeiture.

A private company may hold forfeited shares indefinitely pending re-allotment. A public company must cancel the forfeited shares if they are not otherwise disposed of after three years. If the cancellation were to reduce a public company's allotted capital below the [statutory minimum](#), it would have to [re-register](#) as a private company.

A company cannot use forfeited shares for the purposes of voting.

## 16. What are paid-up capital, uncalled capital, reserve capital and share premium?

These terms are used to describe the make-up of a company's share capital:

- *paid-up capital* is the issued capital which has been fully or partly paid-up by the shareholders;
- *uncalled capital* is that part of the issued capital on which the company has not requested payment;
- *reserve capital* is that part of the share capital that the company has decided will only be called up if the company is being wound up and for the purposes of it being wound up;
- *share premium* is the excess paid above a share's nominal value. This excess must be recorded separately in the company books in a 'share premium account' and used for the purposes specified in Section 130 of the Companies Act 1985 (for example, in paying up unissued shares to be allotted to members as fully paid-up bonus shares.)

As an example, if a company issues 1,000 shares at £1 each, paid-up to 20% of their value with a 10% reserve and a share premium of 50p, the capital is:

paid-up capital	=	£200	(1,000 x £0.20)
reserve capital	=	£100	(1,000 x £0.10)
uncalled capital	=	£700	(1,000 x £0.70)
share premium	=	£500	(1,000 x £0.50)

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## CHAPTER 2

### Shares

#### 1. Are there different types of shares?

A company may have as many different types of shares as it wishes, all with different conditions attached to them. Generally share types are divided into the following categories:

- **Ordinary** As the name suggests these are the ordinary shares of the company with no special rights or restrictions. They may be divided into classes of different value.
- **Preference** These shares normally carry a right that any annual dividends available for distribution will be paid preferentially on these shares before other classes.
- **Cumulative preference** These shares carry a right that, if the dividend cannot be paid in one year, it will be carried forward to successive years.
- **Redeemable** These shares are issued with an agreement that the company will buy them back at the option of the company or the shareholder after a certain period, or on a fixed date. A company cannot issue redeemable shares only.

#### 2. Can shares be in any currency?

Yes, and different types of share may be in different currencies. However, a public limited company must have at least £50,000 of its issued capital in sterling, irrespective of what other currency it uses.

#### 3. Can a company change the currency of its shares

No, not directly. However, a company may purchase its own shares (see questions [7](#) and [8](#)) and allot shares in a different currency or it may seek a court order to reduce its issued capital to zero, cancel its authorised capital, and simultaneously create capital and allot shares on a proportional basis in the new currency. Remember that a public limited company must always have a sterling share capital of at least £50,000.

#### 4. Can a company change its shares?

If authorised by its [articles of association](#), a company may pass an [ordinary resolution](#) to:

- consolidate and divide its share capital into shares of larger amounts than its existing shares, for example 200 shares of £1 may be consolidated and divided into 100 shares of £2;
- sub-divide its shares, or any of them, into shares of smaller amounts, for example, a £1 share may be divided into 10 shares of 10p;
- convert all or any of its paid-up shares into stock or re-convert stock into shares. A company cannot issue stock in the first instance. It can only convert issued shares into stock. (Converting shares into stock means treating them as one merged fund equivalent to the nominal value of the individual shares. For example, 100 shares of £1 each would convert to £100 stock.)

In all the above cases, the total [authorised](#) and [issued](#) share capital remains unaltered. Notice of the change must reach Companies House on [Form 122](#) within one month.

For more information about resolutions, see our booklet '[Resolutions](#)'.

## 5. Can class rights be amended?

Yes. A company may alter the rights attached to any class of shares. How this can be done depends on whether the rights stem from the memorandum or articles or elsewhere. However, a company cannot convert non-redeemable shares into redeemable shares.

Dissenting shareholders who hold at least 15% of the issued shares of that class may apply to the court to have the variation cancelled. They must do this within 21 days after consent was given or a resolution passed to vary the rights. The company must deliver a copy of the court order to Companies House within 15 days of it being made.

### **Special rights attached to shares and newly created class rights**

The following forms must be delivered to Companies House within one month in the circumstances described:

- When a company *allots shares* with rights that are not stated in the memorandum or articles or in a resolution or agreement that must be sent to Companies House: use [Form 128\(1\)](#).
- When a company *varies the rights attached to shares* except by amending the memorandum or articles or by a resolution or agreement that must be sent to Companies House: use [Form 128\(3\)](#).
- When a company *assigns a name or new name to any class of its shares* except by amending the memorandum or articles or by a resolution or agreement that

must be sent to Companies House: use [Form 128\(4\)](#).

## 6. Can redeemable shares be used to reduce issued capital?

Yes. A company which has issued redeemable shares may reduce its issued share capital by redeeming them in accordance with the agreement under which they were issued. However, if the shares are not returned to the company in accordance with the agreement - for example, if they are returned earlier than stated in the agreement - then the transaction must be dealt with as a purchase of the company's own shares - see question 7.

Notification of redemption of shares must be delivered to Companies House within one month on [Form 122](#).

## 7. Can a company purchase its own shares?

Yes, if permitted by its articles, a company may pass a [special resolution](#) to buy some of its shares. But it cannot do so if this would leave only redeemable shares in issue.

The terms of the resolution will depend on whether it is a 'market purchase' - that is, made on a recognised stock market - or an 'off-market purchase'.

An off-market purchase may only be made:

- in accordance with the terms of a contract authorised in advance of the purchase by a special resolution; or
- under the terms of any contingent purchase contract that has been approved in advance by a special resolution.

Generally, when a company purchases its own shares, the shares are cancelled on their return to the company and the purchase must be notified to Companies House on [Form 169](#) within 28 days.

However, a listed public company may hold the shares 'in treasury' for resale or transfer to an employees' shares scheme at a later date, in which case the purchase must be notified to Companies House on [Form 169\(1B\)](#). For more information on holding shares in treasury, see [question 8](#).

### **Purchase of own shares out of capital (private companies only)**

If a purchase by a private company is financed by payment out of its capital, the directors must also have made a statutory declaration on [Form 173](#) about the solvency of the company immediately after the purchase and in the next financial year. A report by the company's auditor confirming the directors' opinion must be attached to the form and delivered to Companies House no later than the day on which notice of the proposed payment out of capital is first published. (Requirements for publishing the notice are covered by section 175 of the Companies Act 1985.)

The purchase by a company of its own shares is a chargeable transaction under the Finance Act 1986. Stamp Duty is payable on the aggregate amount of the re-purchase price at ½% rounded up to the nearest multiple of £5.

### **Stamp duty**

Before sending Form 169 or Form 169(1B) to Companies House, they must be stamped by the Inland Revenue.

## **8. Do transfer documents need to be completed for redemption and purchase of own shares?**

A transfer document is not necessary when a company redeems its shares, or buys its own shares and cancels them. None of these events qualifies as a transfer of shares, and the company's issued share capital must be reduced on the return of the shares to the company.

A transfer document is also not necessary when a listed public company buys its own shares and holds them in treasury for later disposal. Although this type of purchase does not reduce the company's issued share capital - the company becomes a shareholder and is entered as such in the register of members - a stamped Form 169(1B) must be completed and delivered to Companies House within 28 days of the purchase.

If a listed public company is buying some shares to hold in treasury and some to be cancelled, then Form 169 must be completed for the shares that are to be cancelled and Form 169(1B) must be completed for the shares that are to be held in treasury.

If the company subsequently decides to cancel treasury shares, or sell treasury shares, or transfer treasury shares to an employees' shares scheme, Companies House must be notified within 28 days on Form 169A(2).

### **Please note:**

A sale of shares from treasury is **not** an allotment of new shares. Please do **not** send Form 88(2) to Companies House

## 9. Can I buy shares from someone else?

Shares in a public company are normally transferred through a broker dealing in the market appropriate to those shares, that is, the Stock Exchange or the Alternative Investment Market. However, shares may be transferred directly from seller to buyer and the company informed accordingly.

Shares in a private company are usually transferred by private agreement between the seller and the buyer. In both cases, a transfer document must be completed.

The transfer of shares is normally a chargeable transaction under the Stamp Act. Stamp Duty is payable to the Inland Revenue on the aggregate amount at ½% rounded up to the nearest multiple of £5.

## 10. How are shares transferred to new owners?

The transfer of shares in a public limited company is dealt with through the Stock Exchange's 'Crest' system.

To transfer shares in a private or unlimited company, a seller must complete and sign the appropriate section of a 'stock transfer form', available from law stationers, and pass it, together with the share certificate, to the new owner.

The new owner must then complete their section of the stock transfer form, pay any stamp duty to the Inland Revenue and pass the completed form and share certificate to the company. The company secretary will then arrange for the directors to authorise the change to the members' register and issue a share certificate in the new name.

**Do not** send stock transfer forms to Companies House. They should be kept with the company's own records.

## 11. What is a transmission of shares?

In some instances shares may be transmitted by operation of law. The main examples of this are when a registered shareholder dies or becomes bankrupt.

On death, shares held in the sole name of the deceased are vested in the personal representative or executor of the deceased. This person should inform the company and provide all necessary evidence that the company might need so that the fact can be registered and the personal representative receive all notices and dividends relating to the shares. On the winding up of the deceased's estate, the personal representative must inform the company of the beneficiary (or beneficiaries) of the shares so that the necessary alterations to the register of members may be made and new certificates

issued.

If a share is jointly held, the survivor(s) will be the only person(s) recognised as having title to the share. The company should be informed immediately and be given any necessary evidence of the death in order to alter the register of members and issue a new share certificate.

The position of a bankrupt shareholder is similar. Until a new member is registered, the rights to dividends are vested in the trustee in bankruptcy. The bankrupt may remain a member and be able to vote, but only in accordance with the directions of the trustee. This is so where the name of the bankrupt shareholder remains on the register, but the trustee generally has a right under the company's articles to be registered as a member in respect of the bankrupt's shares.

## **12. What are share warrants?**

If authorised by its articles, a company may convert any fully paid shares to 'share warrants'. These warrants are easily transferable without any need for a transfer document, that is, they can simply be passed from hand to hand.

When share warrants are issued, the company must strike out the name of the shareholder from its register of members and state the date of issue of the warrant and the number of shares to which it relates. Subject to the articles, a share warrant can be surrendered for cancellation. If so, the holder is entitled to be re-entered into the register of members. Vouchers are usually issued with the share warrants in order that any dividends may be claimed.

The holder of a share warrant remains a shareholder but whether they are a member of the company depends on the articles of the company. A company which converts all its shares to share warrants should be careful: it could become a memberless company and therefore cease to exist.

## **13. What happens if a share certificate is lost?**

This will be dealt with in the company's articles. For example, a typical provision is set out in paragraph 7 of Table A of *The Companies (Tables A to F) Regulations 1985* which allows for a replacement share certificate to be issued when the directors are assured that the old certificate has been lost, worn out, defaced, or destroyed.

The directors will normally require the holder to give up any defaced or worn-out certificate and to sign an indemnity about the use of any lost certificate. They may also require the holder to pay any reasonable expenses for investigating any evidence of loss.

## **14. Can a share be cancelled if the holder cannot be traced?**

No. The share belongs to the registered holder, not the company. If a person is eventually

declared legally dead, then the share should be transmitted to the beneficiary (or beneficiaries) - see [question 11](#).

If authorised by its articles, a company may retain any dividends that remain unclaimed after a certain period.

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## CHAPTER 3

### Prospectuses and listing particulars

The law relating to the official listing of securities is set out in Part VI of the Financial Services and Markets Act 2000 (the "FSMA"), the Public Offers of Securities Regulations 1995 (SI No. 1995/1537) (the "POS Regulations"), and in the Listing Rules of the FSA (Financial Services Authority). Public Offers of securities that are not, and in respect of which no application has been made for them to be, listed on the London Stock Exchange are governed by the POS Regulations.

#### 1. What are a prospectus and listing particulars?

As a condition of admission to the Official List, the Listing Rules require the publication of a document known either as a prospectus or listing particulars:

- If securities are to be offered to the public in the UK for the first time before admission, the Listing Rules require that a prospectus is submitted to, and approved by, the London Stock Exchange and that the prospectus is published.
- If the Listing Rules require a document to be submitted for approval and published otherwise than on an offer to the public in the UK for the first time, the document is referred to as 'listing particulars'.

Details of what the relevant offering documents must include are set out in the Listing Rules.

In relation to *unlisted securities* that are offered to the public in the UK for the first time, a prospectus must be published containing the matters set out in Parts II to X of Schedule 1 to the POS Regulations.

#### 2. When must a prospectus be issued?

As mentioned above, a prospectus must be issued when securities that are not already listed in London are offered to the public in the UK for the first time. An offer will be treated as being made to the public if it is made to any section of the public, whether chosen as already being members or debenture holders of the company, or as clients of the person issuing the prospectus, or in any other manner. There are exceptions to the rule - in relation to securities to be listed, see Schedule 11 to the FSMA. In relation to other securities, see section 7 of the POS Regulations.

### 3. Who can issue a prospectus or listing particulars?

Section 81 of the Companies Act prohibits a private limited company (unless limited by guarantee and without share capital) from making public offers. Generally, therefore, only a public limited company can issue a prospectus.

Listing particulars can only be issued by a *listed* public limited company.

### 4. Must a prospectus or listing particulars be registered at Companies House?

Yes. On or before the day of its publication, a copy of the prospectus or listing particulars must be delivered to the Registrar.

The law requires only one copy to be delivered, but the Registrar would prefer to receive two copies of a prospectus or listing particulars. This is because he has a duty to make a copy available to the general public as from the date of issue.

Any supplementary prospectus or listing particulars issued to change, add to or correct the information in the original document must also be delivered immediately to the Registrar.

### 5. Oversea companies

Companies incorporated outside the United Kingdom which offer securities within the UK must also send a copy of their prospectus or listing particulars to the Registrar.

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## CHAPTER 4

### Further information

#### 1. Where can I get further information?

You should consult your professional advisers on all share capital matters. You may also telephone Companies House on 0870 3333636.

#### 2. How do I send information to the Registrar?

You may deliver documents to the Registrar by hand (personally or by courier), including outside office hours, bank holidays and weekends to Cardiff, London and Edinburgh.

You may also send documents by post or by the Hays Document Exchange service (DX). If you send documents, please address them to:

For companies  
incorporated in  
England & Wales:

For companies  
incorporated in  
Scotland:

The Registrar of  
Companies  
Companies House  
Crown Way  
Cardiff CF14 3UZ

DX33050 Cardiff

The Registrar of  
Companies  
Companies House  
37 Castle Terrace  
Edinburgh EH1 2EB

DX ED235 Edinburgh 1

We will only acknowledge receipt of documents at Companies if you provide a stamped addressed envelope.

**Please note: Companies House does not accept accounts or any other statutory documents by fax.**

### 3. Where do I get forms and guidance booklets?

This is one of a series of Companies House booklets which provide a simple guide to the Companies Act.

[Statutory forms](#) and [guidance booklets](#) are available, free of charge from Companies House. The quickest way to get them is through this website or by telephoning 0870 3333636.

If you prefer you can write to our stationery sections in [Cardiff](#) or [Edinburgh](#).

Forms can also be obtained from legal stationers, accountants, solicitors and company formation agents - addresses in business phone books.

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