

Trading Disclosures under the Companies Act 2006: An Overview

<i>Premises</i>	Company	LLP	Overseas company	Partnership/Sole trader
Registered office	Registered name (except if: <ul style="list-style-type: none"> dormant since incorporation at the premises of an insolvency practitioner) 	Registered name (except if: <ul style="list-style-type: none"> dormant since incorporation at the premises of an insolvency practitioner) 	N/A	N/A
Inspection place	Registered name (except if: <ul style="list-style-type: none"> dormant since incorporation at the premises of an insolvency practitioner) 	Registered name (except if: <ul style="list-style-type: none"> dormant since incorporation at the premises of an insolvency practitioner) 	N/A	N/A
Place where it carries on business	Registered name (except if: <ul style="list-style-type: none"> used as living accommodation at premises of insolvency practitioner all directors have the benefit of a section 243 decision) 	Registered name (except if: <ul style="list-style-type: none"> used as living accommodation at premises of insolvency practitioner all members have the benefit of a section 243 decision) 	Name of overseas company and its country of incorporation (except if: <ul style="list-style-type: none"> used as living accommodation at premises of insolvency practitioner all directors or permanent representatives have the benefit of a section 243 decision) 	If customers or suppliers have access: <ul style="list-style-type: none"> in the case of a sole trader, the surname of the individual or, in the case of a partnership, the surnames of all the partners an address for effective service of any document for the business (which does not need to be in the UK if no place of business in the UK)
Service address	N/A	N/A	Name of overseas company and its country of incorporation	N/A

<i>Communications</i>	Company	LLP	Overseas company	Partnership/Sole trader
All business correspondence and documentation	Registered name	Registered name	Name of overseas company	N/A
Business letters	<ul style="list-style-type: none"> Registered name Place of registration Registered number Registered address If the amount of share capital is stated, amount must be paid up share capital If exempt from using "Limited" in name, the fact that it is a limited company If an investment company, that fact If a community interest company, that fact If letter includes the name of any director (other than in text or as a signatory), include the names of all the other directors 	<ul style="list-style-type: none"> Registered name Place of registration Registered number Registered address If name ends with abbreviation "LLP" or "llp", the fact that it is a limited liability partnership If letter includes the name of a member (other than in text or as a signatory), include names of all the other members, subject to special rules for LLPs with more than 20 members 	<ul style="list-style-type: none"> Name of overseas company Place of registration of UK establishment Registered number of UK establishment If letter includes the name of any director (other than in text or as a signatory), include the names of all the other directors <p>If the overseas company is NOT incorporated in an EEA state:</p> <ul style="list-style-type: none"> Country of incorporation Identity of register of incorporation Registered number Location of head office Legal form of company If liability of members is limited, that fact 	<ul style="list-style-type: none"> In the case of a sole trader, the surname of the individual, and, in the case of the partnership, the surnames of all the partners, subject to special rules for partnerships with more than 20 partners an address for effective service of any document for the business (which does not need to be in the UK if no place of business in the UK)

<i>Communications</i>	Company	LLP	Overseas company	Partnership/Sole Trader
Business letters (continued)			<ul style="list-style-type: none"> • If subject to insolvency proceedings, that fact • If the company has share capital and amount stated, amount must be paid up share capital 	
Order forms	Same as for business letters, except disclosure relating to names of directors does not apply	Same as for business letters, except disclosure relating to names of members does not apply	Same as for business letters, except disclosure relating to names of directors does not apply	Same as for business letters
Websites	Same as for order forms	Same as for order forms	Same as for order forms	N/A
Invoices and receipts	Registered name	Registered name	Name of overseas company	Same as for business letters
Demands for payment	Registered name (unless also a business letter, then see business letters)	Registered name (unless also a business letter, then see business letter)	Name of overseas company (unless also a business letter, then see business letter)	Same as for business letters

There is legislation other than the Companies Act 2006, such as the Insolvency Act 1986 and various e-commerce regulations, that place additional disclosure requirements on companies and businesses, and those requirements are not included in this table.