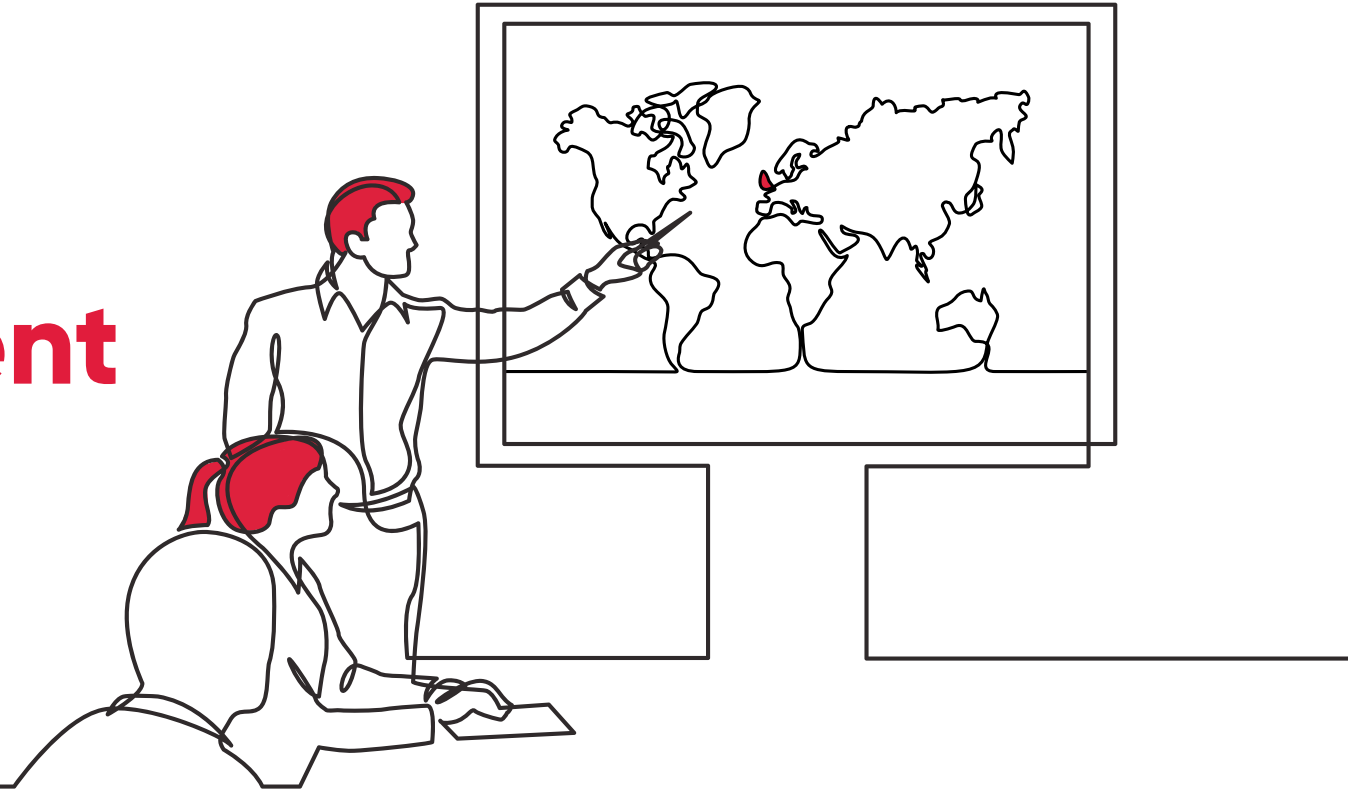


When to Open a UK Establishment



When trading in the UK, the statutory requirements are dependent upon how much trading activity occurs within the UK. If enough activity occurs within the UK, the entity will have to register with both Companies House and HM Revenue & Customs.



Companies House

Registration requirements

- The entity will have to register with Companies House for annual accounts filing and other ad hoc filings if the entity has a physical presence in the UK, e.g. a place of business or branch.
- The entity must complete a Companies House form called 'Registration of an overseas company opening a UK establishment (OS IN01) and pay a registration fee of £20 within one month of opening the UK establishment (physical presence).
- If this is the entity's first UK establishment, it must also provide Companies House with an English translated certified copy of the company's constitutional documents along with a copy of the company's latest set of accounts- this includes trading outside the UK. The accounts will be filed annually online and publicly available unless the company is in the European Economic Area and does not have to deliver their accounts under its parent law.
- The accounts must be filed within 3 months of the deadline for filing your accounts in the country where your company is incorporated or 13 months of the end of the accounting period if you don't file accounts in your home country.

HM Revenue & Customs

The entity will have to register with HMRC when the entity has gone beyond the "testing the water" of marketing to actually carrying out business in the UK.

Registration requirements

A UK corporation tax return (CT600) has to be delivered to HM Revenue & Customs along with a set of UK accounts within 12 months of the year end, whilst the tax due per the tax return must be paid within 98 months and 1 day of the year end.

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