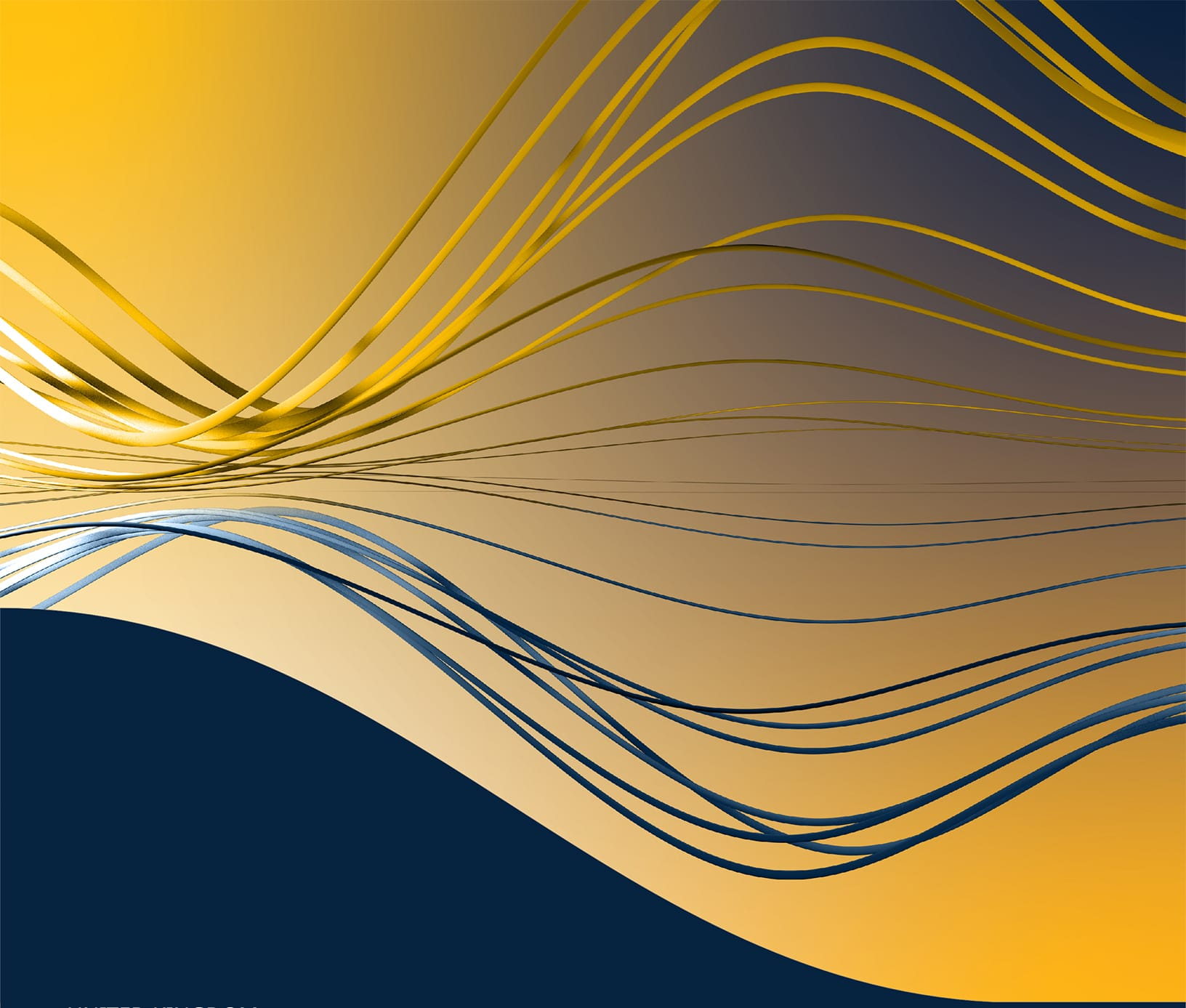


UNITED KINGDOM

Global Expansion Guidebook: Corporate

DLA PIPER

Introduction



Welcome to the 2026 edition of DLA Piper's *Global Expansion Guidebook – Corporate*.

To compete and be successful today, companies need to develop and scale their businesses globally. Each country presents its own set of unique laws, rules and regulations and business practices that companies must understand to be successful. In order to help clients meet the opportunities and challenges of expanding internationally, we have created a handy set of global guides that cover the basics companies need to know when going into and doing business in new countries. The *Global Expansion Guidebook* series reviews business-relevant corporate, employment, intellectual property and technology, executive compensation, and tax laws in key jurisdictions around the world.

Corporate

The *Global Expansion Guidebook – Corporate* has been created based on our research, our experience and feedback we have received from clients in both established and emerging businesses that have expanded internationally. We hope it will be a helpful resource for you.

The *Global Expansion Guidebook – Corporate* covers corporate basics in 55 key jurisdictions across the Americas, Asia Pacific, Europe and the Middle East. We touch on a wide range of corporate issues for companies expanding internationally, including establishing a corporate presence and choice of entity, liability considerations, tax presence and tax filings, capital requirements, the formation process, director, officer and shareholder requirements, registration processes, office lease processes and possible exit strategies.

With more than 600 lawyers, DLA Piper's global Corporate group is one of the largest in the world, with one of the widest geographical footprints of any global law firm and experience across the legal areas companies need as they expand internationally. With both global experience and local knowledge, we partner with our clients wherever they do business to find solutions and manage their risk in relation to their challenges and objectives.

While this guide provides high-level guidance, it is not a substitute for legal advice, and we encourage you to seek advice regarding the specific matters that concern you. If you wish to speak to any of our contributors, you may find their contact details at the end of the guide.

We hope you find this guide valuable, and we welcome your feedback.



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This is a general reference document and should not be relied upon as legal advice. The application and effect of any law or regulation upon a particular situation can vary depending upon the specific facts and circumstances, and so you should consult with a lawyer regarding the impact of any of these regimes in any particular instance.

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United Kingdom

LAST MODIFIED 3 JUNE 2026



Form of entity

Private limited company

Separate and distinct legal entity. Managed by directors who are responsible for making major decisions and overseeing the general affairs of the company. Subject to the articles of association of the company, the shareholders and the board of directors generally have the power to appoint and remove directors.

Public limited company

A further alternative, being a public limited company, which is a company limited by shares or guarantee. This form of entity could be useful in some instances (as, unlike a private limited company, it enables capital to be raised from the public), but as it is a less commonly used type of company it is not covered in this guide.

Limited liability partnership

Distinct legal entity separate from its members. Subject to certain exceptions (such as fraud), members are not liable for debts and obligations of the company.

Flexibility in management and organization. Management and organization are governed by a confidential LLP agreement. Designated members are responsible for certain statutory requirements (such as signing annual accounts). An LLP must have 2 designated members carrying on lawful business with a view of profit.

Registered UK establishment

A registered UK establishment is a UK registration of an overseas company with a physical presence in the UK. It has no separate legal personality to the overseas company. The overseas company continues to be managed by the directors and shareholders of the overseas company.

A number of responses in this checklist are "not applicable" on the basis that the UK establishment is merely a registration of an overseas company and therefore any rules, regulations are other requirements are primarily governed by the laws of the country of incorporation.

Entity set up

The below summary provides an overview of three corporate structures that can be used in the UK. A further alternative, being a public limited company, could be useful in some instances (as it enables capital to be raised from the public), but is less commonly used.

Private limited company

- Separate and distinct legal entity. Subject to certain exceptions (such as fraud), shareholders are not liable for debts and obligations of the company.
- Taxed on its earnings at a corporate level and shareholders taxed on any distributed dividends.
- Management and organization governed by articles of association. Board of directors have overall management responsibility.
- Minimum of at least 1 director (or any greater number provided for by articles), at least 1 of whom is a natural person. The company's articles may require there to be more than 1 director.
- Must file a confirmation statement at least every 12 months confirming there have been no changes since the last filing, or otherwise setting out (amongst other things) details of any changes to the company's share capital, people with significant control, directors, registered email address and registered office address*. The confirmation statement also requires the company to confirm that the intended future activities of the company will be lawful.
- Must hold and maintain certain statutory registers (a register of shareholders/ members, a register of directors and secretaries, a register of directors' usual residential addresses and a register of individuals or legal entities that have control over them (people with significant control)). Must also maintain the public register at Companies House with details of such individuals or legal entities (as applicable).
- Must file annual accounts (subject to certain exceptions for small and dormant companies). Accounts are publicly available*.
- Event-driven filings need to be made from time to time (such as changes to the directors or other corporate details)*.

Limited liability partnership (LLP)

- Distinct legal entity separate from its members.
- Must file a confirmation statement at least every 12 months setting out (amongst other things) details of LLP's membership, confirmation that the intended future

activities of the LLP will be lawful and the name of the designated member authenticating the statement *.

- Must hold and maintain certain statutory registers (a register of members, a register of members' residential addresses and a register of individuals or legal entities that have control over them (people with significant control)). Must also maintain the public register at Companies House with details of such individuals or legal entities (as applicable).

- Must file annual accounts (subject to certain exceptions for small and dormant LLPs). Accounts are publicly available*.

- Event-driven filings need to be made from time to time (such as changes to the members of the LLP)*.

Registered UK establishment

- If an overseas company operates locally within the UK, an alternative to establishing a separate UK private limited company would be to register the UK establishment. Not a separate legal entity. Represents a local registration of the overseas company.

- Registration mandatory if an overseas company operates/ has a physical presence in the UK. Registration must be effected within 1 month of opening the UK establishment. Cost to register the UK establishment is currently GBP71.

- Generally subject to UK corporation tax on any profits attributable to the establishment.

- Generally subject to similar reporting requirements as a UK private limited company. Requires a UK registered address.

- If the overseas company is required (by the laws of its country of incorporation) to prepare annual accounts, such accounts must also be filed in the UK within a specified timeframe. If the overseas company is not required to disclose under the laws of its country of incorporation, it can either prepare its accounts in accordance with its parent law accounts, the International Accounting Standards, or the Companies Act 2006 (overseas accounts). The accounts must relate to the overseas company as a whole, not just the UK establishment. Other event-driven filings (such as changes to the registered office of the establishment) are required from time to time (in respect of both the establishment and the overseas company).

Minimum capital requirement

Private limited company

Companies must have a share capital, which can be any value above 0.

Limited Liability Partnership (LLP)

There is no concept of share capital, and no minimum capital requirement.

Registered UK establishment

Not applicable for this form of entity.

Legal liability

Private limited company

Subject to certain exceptions (such as fraud), shareholders not liable for debts of the company.

Limited liability partnership (LLP)

Subject to certain exceptions (such as fraud), members are not liable for debts and obligations of the company.

Registered UK establishment

Subject to the requirements of the overseas company.

Tax presence

Private limited company

Company's profits taxed at 2 levels: Corporation tax is applied directly on the company's profits. In addition, income tax is imposed on any dividends distributed to shareholders of the company. Company may be under a duty to withhold tax (eg, when paying interest).

Limited liability partnership (LLP)

Generally taxed as a partnership. Individual members liable for income and capital gains tax on their share of LLP's profits/gains.

Registered UK establishment

An overseas company is subject to corporation tax on its profits only to the extent that those profits are attributable to the UK establishment.

Incorporation process

Private limited company

Delivery of Form IN01 (containing details of company name, registered office, registered email address, articles of association, directors, people with significant control (PSCs), share capital, initial shareholdings and confirmation that the intended future activities of the company will be lawful) and payment of the required fee to the Registrar of Companies. This can be done online, via the Companies House portal, with a new company typically registered within 24 hours of receipt of Companies House receiving a complete and accurate Form IN01.

Limited liability partnership (LLP)

Formed under the Limited Liability Partnerships Act 2000 by 2 or more persons associated for carrying on a lawful business with a view to profit. Delivery of LL IN01

(containing details of LLP name, registered office, designated members, registered email address, members' details and people with significant control) and payment of required fee to the Registrar of Companies.

Registered UK establishment

Delivery of Form OS IN01 containing details in respect of the overseas company and the UK registered establishment, including, but not limited to:

Overseas company

- The name of the overseas company.
- The overseas company's legal form, country of incorporation, identity of register in which it is registered and registered number in that register.
- Its governing law and accounting requirements.
- Details of its latest accounts and certified copies of its constitutional documents. If disclosure of the accounts is required under the overseas company's parent law, the accounting period/period for preparing and disclosing the accounts must also be included.
- Address of principal place of business or registered office of the overseas company.
- Objects of the overseas company.
- Amount of issued share capital of the overseas company.
- Full details of the officers of the overseas company (including their service address, and if a director, their usual residential address).

UK establishment

- Name of UK establishment.
- Registered office address and registered email address of the UK establishment.
- Date UK establishment opened and type of business carried on UK establishment.
- Permanent representative(s) of the UK establishment (including their service address and usual residential address).
- Name and service address of any person authorized to accept service on behalf of the UK establishment.

Business recognition

Private limited company

Well regarded and widely used.

Limited liability partnership (LLP)

Not as widely used as a private limited company.

Registered UK establishment

Not as well regarded and widely used as a private limited company.

Shareholder meeting requirements

Private limited company

General meeting must be called upon the request of shareholders representing at least 5 percent of the paid-up share capital of the company (carry voting rights). Certain key decisions, such as the issuance of shares or the payment of final dividends, require shareholder approval. Otherwise, no statutory requirement to hold shareholder meetings (subject to any express provision in the company's articles).

Limited liability partnership (LLP)

No shareholders. Members meeting requirements governed by LLP Agreement.

Registered UK establishment

Not applicable for this jurisdiction.

Board of director meeting requirements

Private limited company

No statutory requirement to hold board meetings, but it is generally considered best practice to hold them sufficiently regularly to enable directors to discharge their duties. Articles may specify matters which require board approval. Minutes/records of meetings to be kept for at least 10 years.

If the Articles do not disallow it, directors are able to take decisions via unanimous consent and/or the Articles may permit a majority decision in a written directors' resolution instead of a meeting. Directors must make declarations where they have an interest in the transaction or business to be discussed.

Limited liability partnership (LLP)

No directors. Members meeting requirements governed by LLP Agreement.

Registered UK establishment

Not applicable for this jurisdiction.

Annual company tax returns

Private limited company

Must file annual corporation tax return with HMRC within 12 months of the end of company's accounting period (normally the same as the financial year).

Limited liability partnership (LLP)

Generally taxed as a partnership. Individual members liable for income and capital gains tax on their share of LLP's profits/gains.

Registered UK establishment

Must file annual corporation tax return with HMRC within 12 months of the end of the overseas company's accounting period.

Business registration filing requirements

Private limited company

No separate business registration requirements. This may vary if the company is operating in a regulated sector.

Limited liability partnership (LLP)

No separate business registration requirements. This may vary if operating in a regulated sector.

Registered UK establishment

No separate business registration requirements.

Business expansion

Private limited company

No requirement to change the corporate structure or the company registration as the business expands unless it wants to raise finance from the public, in which case it can re-register as a public limited company.

Limited liability partnership (LLP)

Requirements governed by LLP Agreement.

Registered UK establishment

No requirement to change as business expands.

Exit strategy

Private limited company

Voluntary strike-off (commonly used where assets and liabilities are negligible) or liquidation.

Limited liability partnership (LLP)

Voluntary strike-off or winding-up (whether voluntarily or compulsorily), subject to requirements within its LLP Agreement.

Registered UK establishment

A UK establishment can be closed by giving notice to Companies House.

Annual corporate maintenance requirements

Private limited company

Must file a confirmation statement at least every 12 months confirming there have been no changes since the last filing, or otherwise setting out (amongst other things) details of any changes to the company's share capital, registered office address, registered email address, people with significant control and directors. The confirmation statement also requires the company to confirm that the intended future activities of the company will be lawful. Confirmation statements are publicly available.

Must hold and maintain certain statutory registers (a register of shareholders/ members, a register of directors and secretaries, a register of directors' usual residential addresses and a register of individuals or legal entities that have control over them (people with significant control)). Must also maintain the public register at Companies House with details of such individuals or legal entities (as applicable).

Must prepare annual accounts covering the previous financial year and deliver these to Registrar of Companies House within 9 months of the end of financial year. Accounts are publicly available.

Requirement to make event-driven filings (*eg,* to reflect changes in the share capital, registered office or directors of the company).

Limited liability partnership (LLP)

Must file a confirmation statement at least every 12 months setting out (amongst other things) details of LLP's membership. Confirmation statements are publicly available.

Must maintain a register of individuals or legal entities that have control over them (people with significant control) and maintain the public register with details of such individuals or legal entities (as applicable).

Must file annual accounts (subject to certain exceptions for small and dormant LLPs). Accounts are publicly available.

Registered UK establishment

If the overseas company prepares and files annual accounts in its country of incorporation, a full copy of the accounts may need to be filed at Companies House within 3 months of the date they are required to be disclosed under its parent law.

If it does not prepare and file such accounts under its parent law, Companies House will allocate the company an accounting reference date, and certain accounting documents will need to be filed (generally, this will be within 13 months of the end of the accounting reference period).

A fee will also be payable. Accounts are publicly available.

Director / officer requirements

Private limited company

Minimum of at least 1 director (or any greater number provided for by the company's articles), at least 1 of whom is a natural person. The company's articles may require there to be more than 1 director. All directors are required to verify their identities as part of the appointment process.

Limited liability partnership (LLP)

Not applicable.

Registered UK establishment

Not applicable for this jurisdiction.

For more information on directors' duties, see our Global Guide to Directors' Duties.

Local corporate secretary requirement

Private limited company

Optional (unless required by company's articles). If no company secretary is appointed, duties must be filled by a director or a person appointed by the director(s).

Limited liability partnership (LLP)

No statutory requirement. Requirements governed by LLP Agreement and typically fulfilled by a designated member.

Registered UK establishment

Not applicable for this jurisdiction.

Local legal or admin representative requirement

Private limited company

Not applicable for this jurisdiction.

Limited liability partnership (LLP)

No statutory requirement. Requirements governed by LLP Agreement.

Registered UK establishment

Not applicable for this jurisdiction.

Local office lease requirement

Private limited company

Not applicable for this jurisdiction.

Limited liability partnership (LLP)

No statutory requirement. Requirements governed by LLP Agreement.

Registered UK establishment

Not applicable for this jurisdiction.

Other physical presence requirements

Private limited company

Must nominate a registered office in the UK to which all communications and notices may be addressed. The address must be "appropriate", meaning that a document addressed to the company and delivered would be expected to be handled by a person acting on behalf of the company, and its delivery capable of being acknowledged. A PO box will no longer suffice. Certain company records, such as the statutory registers, must also be kept available for inspection there. Registered office services can be provided by a 3rd-party provider.

Limited liability partnership (LLP)

Must nominate an appropriate registered office in the UK to which all communications and notices may be addressed. Certain company records must be kept available for inspection at the registered office address.

Registered UK establishment

Must nominate a service address in the UK to which all communications and notices in respect of the UK establishment must be addressed.

Sufficiency of virtual office

Private limited company

Registered office must be a physical location within the UK.

Limited liability partnership (LLP)

Registered office must be a physical location within the UK.

Registered UK establishment

Service address must be a physical location within the UK.

Provision of local registered address by law firm or third-party service provider

Private limited company

Permitted.

Limited liability partnership (LLP)

Permitted.

Registered UK establishment

Permitted.

Provision of local director or corporate secretary by law firm or third-party service provider

Private limited company

Permitted. Requirement that at least 1 director is a natural person.

Limited liability partnership (LLP)

Not applicable.

Registered UK establishment

Permitted.

Nationality or residency requirements for shareholders, directors and officers

Private limited company

None. Requirement that at least 1 director is a natural person. The identity of directors will need to be verified, as well as changes to certain information in respect of directors and secretaries.

Limited liability partnership (LLP)

Not applicable. However, all LLP members will be required to verify their identity.

Registered UK establishment

No nationality or residency requirements, however directors of overseas companies will be required to verify their identity.

Restrictions regarding appointment of nominee shareholders or directors

Private limited company

None, provided that at least 1 director is a natural person.

Limited liability partnership (LLP)

Not applicable.

Registered UK establishment

Not applicable for this jurisdiction.

Summary of director's, officer's and shareholder's authority and limitations thereof

Private limited company

Directors are responsible for the day-to-day management of the company. They owe fiduciary duties to the company, as well as statutory duties as outlined in the Companies Act 2006 including a duty to promote the success of the company for the benefit of the shareholders as a whole.

Shareholders generally exercise only an indirect influence over the management of the company through their residual power to appoint and remove directors. Material decisions (such as a change to the articles of association, the issuance of shares or the declaration of dividends require shareholder approval). Level of shareholder approval (greater than 50 percent or 75 percent or more) dependent on the decision being made.

Limited liability partnership (LLP)

Although there are no shareholders or directors in an LLP, designated members have responsibility for certain administrative duties, including appointing an auditor, signing accounts and notifying changes to the registrar of any changes in address, name or membership.

Registered UK establishment

Not applicable for this jurisdiction.

Public disclosure of identity of directors, officers and shareholders

Private limited company

Identities of directors, company secretary (if required) and shareholders (together with details of their respective shareholdings) are publicly available.

Public disclosure of identity of people with significant control

Every company is required to produce, keep and maintain a dedicated register of people with significant control over that company (a PSC register).

Limited liability partnership (LLP)

Produce, keep and maintain a dedicated register of people with significant control over that company (a PSC register).

Registered UK establishment

Identities of directors (and other authorized representatives) are publicly available.

Minimum and maximum number of directors and shareholders

Private limited company

There is a statutory minimum requirement of 1 shareholder, and no maximum number. For directors, there is a statutory minimum requirement of 1 (who must be a natural person) and no maximum number. The company's articles may require more than 1 director or contain additional stipulations.

Limited liability partnership (LLP)

Must have 2 formally appointed members at all times. There is no limit on the number of members, however 2 of the members must be designated members.

Registered UK establishment

Not applicable for this jurisdiction.

Minimum number of shareholders required

Private limited company

At least one shareholder is required.

Limited liability partnership (LLP)

No shareholders. Must have at least 2 members, 2 of which must be designated members.

Registered UK establishment

Not applicable for this jurisdiction.

Removal of directors or officers

Private limited company

Shareholders always have the power, by a majority vote, to remove directors of a company under a statutory procedure requiring an ordinary resolution at a general meeting. The articles of association often gives authority to the board of directors to remove and appoint directors and may also permit majority shareholder(s) to appoint or remove directors by written notice to the company. Directors may also resign from their office by giving written notice (but which may be subject to provisions of the articles of association).

Limited liability partnership (LLP)

Not applicable.

Registered UK establishment

Not applicable for this jurisdiction.

Required and optional officers

Private limited company

At least 1 director required. Appointment of secretary optional.

Limited liability partnership (LLP)

Requirements governed by LLP Agreement, however there must be 2 designated members (who undertake the administrative role usually taken on by a director /secretary).

Registered UK establishment

Not applicable for this jurisdiction.

Board meeting requirements

Private limited company

No statutory requirement as to the conduct of board meetings. However, company's articles will commonly make provision for quorum and voting requirements.

Limited liability partnership (LLP)

No directors. Requirements governed by LLP Agreement.

Registered UK establishment

Not applicable for this jurisdiction.

Quorum requirements for shareholder and board meetings

Private limited company

In the case of a shareholders' meeting, the minimum quorum is 2 (or 1 in the case of a company with a single member). There is no statutory requirement concerning quorum at board meetings. However, a company's articles will normally stipulate a quorum of 2 (unless there is a sole director). Written resolutions of the shareholders can be used.

Subject to the articles, written resolutions of the directors can be used and typically require either a majority (greater than 50 percent) of the directors to vote in favor of the resolution or the unanimous consent of all directors.

Limited liability partnership (LLP)

No shareholders/directors. Requirements governed by LLP Agreement.

Registered UK establishment

Not applicable for this jurisdiction.

Must a bank account be opened prior to incorporation, and must the bank account be local?

Private limited company

No.

Limited liability partnership (LLP)

No.

Registered UK establishment

No.

Auditing of local financials. If so, must the auditor be located in local jurisdiction, and must the company's books be kept locally?

Private limited company

Most companies are required to appoint an independent auditor who is a member of a recognized supervisory body in the UK. There are audit exemptions for dormant and small companies. Adequate accounting records must be kept at the company's registered office (or other place in the UK designated by the directors) for 3 years. A copy of the accounts and auditor's report must ordinarily be delivered to the Registrar of Companies House within 9 months of the end of the financial year, upon which they will become publicly available.

Limited liability partnership (LLP)

LLPs are required to appoint an auditor for each financial year unless the designated members reasonably determine that audited accounts are not likely to be required. The accounts of the LLP must be kept for inspection by the LLP members at its registered office (or other place as decided by the members) for 3 years from the date they were made. The accounts may also be kept outside the UK if the records are sent to the UK in 6 month intervals for inspection by LLP members.

A copy of the accounts and auditor's report must ordinarily be delivered to the Registrar of Companies House within 9 months of the end of the financial year, upon which they will become publicly available.

Registered UK establishment

If an overseas company is required under its parent law to prepare and audit its accounts, they must file the documents and auditor's report with the Registrar. Filing must be made within 3 months from the date of required disclosure under the parent law. If the overseas company is not required to disclose its accounts under its parent law, accounts must still be prepared and filed with the Registrar within 13 months after the end of the relevant financial year.

Requirement regarding par value of stock

Private limited company

All allotted shares must have a fixed par value. Shares must not be allotted at a discount to their par value but may be issued at a premium. There is no statutory minimum par value.

Limited liability partnership (LLP)

No statutory requirements. Requirements governed by LLP Agreement.

Registered UK establishment

Not applicable for this jurisdiction.

Increasing of capitalization if needed

Private limited company

Generally permitted. For companies with only 1 class of share, further shares may be allotted by the board of directors (unless prohibited by the articles). Alternatively, and in any other case, allotment of further shares requires the approval of a majority of the shareholders. Capital contributions are not formally recognized under UK law.

Raising capital from the public is prohibited.

Limited liability partnership (LLP)

Requirements governed by LLP Agreement.

Registered UK establishment

Not applicable for this jurisdiction.

Summary of how funds can be repatriated from your jurisdiction (ie dividends or redemption)

Private limited company

Funds can be repatriated via dividends or redemption of shares. The UK's capital maintenance rules can restrict a company's ability to repatriate funds.

Limited liability partnership (LLP)

Requirements governed by LLP Agreement.

Registered UK establishment

Not applicable for this jurisdiction.

Restrictions on transferability of shares

Private limited company

Shares are generally capable of being freely transferred subject to any restrictions contained in the company's articles. Such restrictions commonly take the form of pre-emption rights for existing shareholders, a right of the directors to refuse registration and outright prohibitions. There are statutory pre-emption rights as per the Companies Act 2006; these can be disapplied by a company's articles of association.

Limited liability partnership (LLP)

Requirements governed by LLP Agreement.

Registered UK establishment

Not applicable for this jurisdiction.

Obtaining a name and naming requirements

Private limited company

Companies may generally select any name as long as:

- it ends with the word "Limited" or "Ltd"
- it is not the same as or too similar to a name already on the index maintained by Companies House
- it does not contain certain restricted or sensitive words, symbols or expressions (such as "association", "commission" and "council") and
- it does not give the impression of being connected with the British Government or with a local authority (such as "authority," "agency" and "court")

Limited liability partnership (LLP)

LLPs may generally select any name as long as:

- it ends with the word "limited liability partnership", "llp" or "LLP"
- it is not the same as or too similar to a name already on the index maintained by Companies House
- it does not contain certain restricted or sensitive words, symbols or expressions (such as "association", "commission" and "council") and
- it does not give the impression of being connected with the British Government or with a local authority (such as "authority," "agency" and "court")

Registered UK establishment

An overseas company can be registered using its corporate name (its name under the law of the country of incorporation), or an alternative name under which it proposes to carry on business in the UK as long as:

- it is not the same as or too similar to a name already on the index maintained by Companies House
- it does not contain certain restricted or sensitive words, symbols or expressions (such as "authority," "agency" and "court") and
- it does not give the impression of being connected with the British Government or with a local authority

Summary of "know your client" requirements

Private limited company

Generally not required. Firms in the financial or legal sector and third parties which provide company secretarial services will typically impose their own KYC procedures.

Limited liability partnership (LLP)

Generally not required. Firms in the financial or legal sector and third parties which provide company secretarial services typically impose their own KYC procedures.

Registered UK establishment

Generally not required. Firms in the financial or legal sector will typically impose their own KYC procedures.

Approval requirements for amending charter document

Private limited company

Articles of association may be amended with the approval of shareholders holding at least 75 percent of the voting rights of the company.

Limited liability partnership (LLP)

Requirements as per LLP Agreement.

Registered UK establishment

Not applicable for this jurisdiction.

Licenses required to conduct business in jurisdiction

Private limited company

No general business license required. Particular licenses or permits may be necessary to conduct certain activities in specific industries.

Limited liability partnership (LLP)

No general business license required. Particular licenses or permits may be necessary to conduct certain activities in specific industries.

Registered UK establishment

Not applicable for this jurisdiction.

Process of purchasing and utilizing a shelf company

Private limited company

Shelf companies are no longer widely available. Companies can be incorporated within a few hours and electronically, so shelf companies are no longer commonly used. Same-day incorporation is subject to a filing deadline of 11am UK time.

Limited liability partnership (LLP)

Not applicable.

Registered UK establishment

Not applicable for this jurisdiction.

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