

# Beneficial Ownership Guide for **United Kingdom**

The purpose of this guide is to assist foreign competent authorities and other parties looking to find or request access to information on beneficial owners of a legal entity or a legal arrangement created or registered under the laws of **United Kingdom**.

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## 1) Legal and Regulatory Framework

### 1. How is the term “beneficial owner(s)” of legal entities and legal arrangements defined?

#### a) Term “beneficial owner” in local language:

Beneficial owner has no standard meaning. Beneficial ownership is understood according to the context. How it is defined depends on the nature of the thing that is beneficially owned.

For **legal entities**, beneficial ownership is defined as persons having a certain level of influence or control over the actions and activities of the legal entity. Under UK company law such persons are called “*People with Significant Control*”, frequently abbreviated to “*PSCs*”.

#### b) Which applicable laws and regulations include provisions on beneficial ownership of legal entities or arrangements? (e.g., AML legislation, company or trust laws, privacy or data protection laws, etc.)

In UK, there are several laws and regulations that include provisions on beneficial ownership of legal entities or arrangements. These include:

- Anti-Money Laundering (AML) legislation, including the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (MLR 2017).
- Small Business, Enterprise and Employment Act 2015
- The Register of People with Significant Control Regulations 2016
- Limited Liability Partnerships (Register of People with Significant Control) Regulations 2016.
- Scottish Partnerships (Register of people with Significant Control) Regulations 2017.
- Company law, including the Companies Act 2006 and related regulations.
- Trust law, including the Trustee Act 2000 and the Trust Registration Service.
- Privacy and data protection laws, including the General Data Protection Regulation (GDPR) and the Data Protection Act 2018.
- Economic Crime (Transparency and Enforcement) act 2022
- Economic Crime and Corporate Transparency Act 2023

#### c) Definition of “beneficial owner(s)” of legal entities (This includes relevant thresholds for equity ownership, voting rights, and other forms of control.)

In the UK, the definition of PSC is found within Schedule 1A to the Companies Act 2006. <https://www.legislation.gov.uk/ukpga/2006/46/schedule/1A>

In UK, the term ‘beneficial owner’ is defined in the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (MLR 2017).

#### Regulation 5 of the MLR 2017 provides that:

(1) In these Regulations, “beneficial owner”, in relation to a body corporate which is not a company whose

*securities are listed on a regulated market, means—*

- (a) any individual who exercises ultimate control over the management of the body corporate;*
- (b) any individual who ultimately owns or controls (in each case whether directly or indirectly), including through bearer share holdings or by other means, more than 25% of the shares or voting rights in the body corporate; or*
- (c) an individual who controls the body corporate.*

*(2) For the purposes of paragraph (1)(c), an individual controls a body corporate if—*

- (a) the body corporate is a company or a limited liability partnership and that individual satisfies one or more of the conditions set out in Part 1 of Schedule 1A to the Companies Act 2006 (people with significant control over a company) F1; or*
- (b) the body corporate would be a subsidiary undertaking of the individual (if the individual was an undertaking) under section 1162 (parent and subsidiary undertakings) of the Companies Act 2006 read with Schedule 7 to that Act.*

*(3) In these Regulations, “beneficial owner”, in relation to a partnership (other than a limited liability partnership), means any individual who—*

- (a) ultimately is entitled to or controls (in each case whether directly or indirectly) more than 25% share of the capital or profits of the partnership or more than 25% of the voting rights in the partnership;*
- (b) satisfies one or more the conditions set out in Part 1 of Schedule 1 to the Scottish Partnerships (Register of People with Significant Control) Regulations 2017 (references to people with significant control over an eligible Scottish partnership) F2; or*
- (c) otherwise exercises ultimate control over the management of the partnership.*

*(4) In this regulation “limited liability partnership” has the meaning given by the Limited Liability Partnerships Act 2000.*

**d) Definition of “beneficial owner(s)” of legal arrangements** *(This includes BO definition of trusts and other similar legal arrangements, if available.)*

**Regulation 6 of the MLR 2017 provides that:**

*(1) In these Regulations, “beneficial owner”, in relation to a trust, means each of the following—*

- (a) the settlor;*
- (b) the trustees;*
- (c) the beneficiaries;*
- (d) where the individuals (or some of the individuals) benefiting from the trust have not been determined, the class of persons in whose main interest the trust is set up, or operates;*
- (e) any individual who has control over the trust.*

*(2) In paragraph (1)(e), “control” means a power (whether exercisable alone, jointly with another person or with the consent of another person) under the trust instrument or by law to—*

- (a) dispose of, advance, lend, invest, pay or apply trust property;
- (b) vary or terminate the trust;
- (c) add or remove a person as a beneficiary or to or from a class of beneficiaries;
- (d) appoint or remove trustees or give another individual control over the trust;
- (e) direct, withhold consent to or veto the exercise of a power mentioned in sub-paragraphs (a) to (d).

(3) In these Regulations, “beneficial owner”, in relation to a foundation or other legal arrangement similar to a trust, means those individuals who hold equivalent or similar positions to those set out in paragraph (1).

**2. What are the different types of legal entities and arrangements that can be created in the United Kingdom and relevant applicable laws and regulations?**

Types of legal entities <sup>1</sup>	Applicable law and regulations
Limited Liability Companies (by shares or guarantee, public or private), Unlimited companies	Companies Act 2006
Limited Liability Partnerships	Limited Liability Partnerships Act 2000
Scottish Limited Partnerships	Limited Partnerships Act 1907
Scottish General Partnerships	Partnership Act 1890
Community interest companies	Community Interest Company Regulations 2005
Charitable Incorporated Organisations	Charitable Incorporated Organizations (General) Regulations 2012
Types of legal arrangements	Applicable law and regulations
Trusts	UK Common Law Trustee Act 2000
Limited Partnerships (excluding Scotland)	Limited Partnerships Act 1907
General Partnerships (excluding Scotland)	Partnership Act 1890

**3. How are legal entities formed and registered in the United Kingdom? How is basic and beneficial ownership information on legal entities obtained, recorded and, if relevant, verified? (Formation/creation/registration process; types of legal entities formed directly by owners/controllers, and types that require the involvement of notary, TCSPs or other intermediary; any legal entities exempt from registration requirements; any legal entities exempt from BO disclosure requirement.)**

UK companies and partnerships are formed and registered in the UK through Companies House, which is the national registrar of companies.

<sup>1</sup> There are other forms of legal entity that can be created in the UK for example, OEICs, Mutuals, Trade Unions, etc.

The process for incorporation of companies is laid out in the Companies Act 2006. The main forms of companies that can be created under the Companies Act 2006 are:

- private company limited by shares
- private company limited by guarantee
- private unlimited company
- public limited company

To incorporate, companies must provide information on: proposed company name; articles of association; address of registered office; information on the directors; and, depending on the type of company, information on the initial shareholders or guarantors at the time of incorporation. They must also include an initial statement of significant control – either details of any natural or legal person that is registrable in relation to the proposed company, or a statement that there are no “People with Significant Control (PSC)” (beneficial owners).

The requirements for registering a Limited Liability Partnership (LLP) are set out in the Limited Liability Partnerships Act 2000. The relevant legislation for setting up Limited Partnerships (LPs) and general partnerships are the Limited Partnerships Act 1907 and the Partnership Act 1890. To register as an LLP or an LP, the names of each of the members of the partnership must be provided—in the case of an LP, this includes both the names of each general partner, as well as the names and amount of capital contributed by each limited partner; and in the case of LLPs, addresses must also be provided. LLPs and LPs with legal personality must also include an initial statement of significant control.

Once the application is approved, a legal entity is registered and assigned a unique registration number.<sup>2</sup>

Certain types of legal entities are exempt from registration requirements, such as unincorporated associations and certain types of charitable organizations.

### **a) Basic Ownership Information**

The basic ownership information on legal entities is obtained through the registration process at the Companies House. This includes information on the company's directors, registered address, and shareholders. Companies are required to maintain accurate and up-to-date records of their ownership structure, including the number of shares held by each shareholder, categories of shares, and associated voting rights. This information must be kept at the company's registered office (which must be within the UK) or at Companies House. Companies House must be kept informed of the location of the information. Most partnerships with legal personality are also required to maintain information on the members or partners and notify Companies House of any changes.

Legal entities registered with the Companies House are required to submit an annual confirmation about their basic information. Any changes to the basic information must be reported to the Companies house within 14 days.

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<sup>2</sup> For more information on forming and registering legal entities in UK, please visit: <https://www.gov.uk/set-up-business>

## b) Beneficial Ownership Information

Beneficial ownership information for UK companies and UK partnerships that are legal entities, except those that are listed on the main UK share market, is obtained through the People with Significant Control (PSC) register, which was established in 2016. Companies and other legal entities are required to identify and disclose their beneficial owners on the PSC register, which is maintained by Companies House. The PSC register includes information such as the name, date of birth, nationality, and residency of the beneficial owner, as well as the nature and extent of their control over the company. This information is recorded and verified by the company and submitted to Companies House. Companies House may verify the information and can impose penalties for non-compliance.

From 30 June 2016 they have had to file their PSC information at Companies House at incorporation, or at the time of their next confirmation statement. If there are any changes to the PSC information, legal entities are obliged to update the centrally held register at Companies House within 14 days.

Companies that are listed on the UK main market are required to meet the Financial Conduct Authority's Disclosure and Transparency Rules, which includes (DTR 5) disclosure of beneficial owners.

### **4. How are trusts and/or similar legal arrangements formed in the United Kingdom, and, if applicable, registered? How is basic and beneficial ownership information on legal arrangements obtained, recorded and, if relevant, verified? *(includes information about any obligation on trustees or persons of equivalent position or TCSPs to hold this information and submission of the information to the relevant agency, if applicable).***

Under the law of England and Wales an express trust is one intentionally declared by the creator of the trust ("the settlor"). It is created through the manifestation of the intention to create a trust; though there are certain formalities that have to be satisfied in relation to trusts of land and testamentary trusts. The same is also true under the laws of each of Scotland and Northern Ireland.

In practice, trusts are usually formed in UK by a written document ("the trust instrument"), which is usually a deed, setting out the terms and conditions of the trust, the identity of the trustees, and the identity of the beneficiaries. The trust instrument is often drawn up by a legal professional acting on behalf of the settlor.

The basic ownership information for a trust is obtained from the trust deed and the identity of the trustees, who are the legal owners of the assets held in trust.

In UK, trustees are obligated to maintain accurate and up-to-date records of the trust's beneficial owners, as well as any changes to the trust's structure or beneficial owners. Trusts are also be subject to reporting requirements under the UK's anti-money laundering (AML) regulations, which require TCSPs to obtain and verify beneficial ownership information for their clients, including trusts.

A central beneficial owners register of trusts was also established in UK in 2017, which is maintained by His Majesty's Revenue and Customs (HMRC). The requirements to register were updated in 2020 and now require most trusts to

register their beneficial owner data on this register. The following types of trusts are required to register their beneficial owners of the Trust Register:

- all UK express trusts, unless they are specifically excluded (for example, a Schedule 3A trust)<sup>3</sup>;
- all non-UK express trusts that have a tax liability in UK, or acquire land or property in UK, or have at least one trustee resident in the UK and enter into a 'business relationship'<sup>4</sup> within UK.

If the trust is not resident in the UK (non-resident trusts), it is required to register on the Trust Register if it becomes liable for tax on income coming from the UK or on UK assets.

Trustees of such trusts are obliged to provide and keep up to date the beneficial ownership information on the Trust Register. The trustee is required to provide the following information on beneficial owners of trusts to the register:

- full name;
- national insurance number or unique taxpayer reference(if any);
- if the individual does not have a national insurance number or unique taxpayer reference – the individual's usual residential address, and if the address provided is not in the UK, the individual's passport number or identification card number, with the country of issue and the expiry date of the passport or identification card; or, if the individual does not have a passport or identification card, the number, country of issue and expiry date of any equivalent form of identification;
- individual's date of birth;
- the nature of the individual's role in relation to the trust.

Any changes in the registered information on the Trust Register is required to be updated within 30 days of the occurrence of change.

Firms regulated via the Money Laundering regulations are required as part of their AML obligations (Regulation 30a) to verify that the information recorded on the Trust Register in relation to their trustee clients is accurate, and to report any resulting discrepancies to HMRC.

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<sup>3</sup> See, <https://www.gov.uk/guidance/register-your-clients-trust#when-to-register-trusts-that-are-not-taxable>

<sup>4</sup> 'Business relationship' here means business relationship with any UK service providers that are subject to UK AML/CFT law and regulations.

## 2) Available Information Sources on Legal Entities and Arrangements

### 1. Which registry(ies) contain basic and beneficial ownership information on legal entities and legal arrangements in the **United Kingdom**?

Name of Registry	Responsible Authority or body	Type of Information recorded		Types of Legal Entities/ Arrangements covered	URL (weblink) to Registry	Type of Access	Cost of Access
		Basic Information <sup>5</sup>	Beneficial Ownership Information				
Persons of Significant Control Register	Companies House	Yes	Yes	Companies, Limited Liability Partnerships, Scottish Limited Partnerships	<a href="https://www.gov.uk/government/organisations/companies-house">https://www.gov.uk/government/organisations/companies-house</a>	Online, open public access	Free of charge
Trust Register	His Majesty's Revenue and Customs (HMRC)	Yes	Yes	Trusts		Competent authorities and persons demonstrating legitimate interest	

### 2. What type of information is collected, maintained and accessible on the registry(ies)?

See section 5 on how foreign authorities may request information from different sources.

#### A. Corporate Registry

In UK, the corporate registry is called *Company Registry*.

	Open Public Access (whether online, free or for nominal fee)	Restricted Access (describe access restrictions, e.g., approval, pre-registration, etc.)	Law Enforcement / Competent Authority Access only	Comments
Name of Legal Entity	X			
Entity Number (if any)	X			
Type of Legal Entity	X			
Date of Incorporation	X			
Current Status (active, etc.)	X			
Principal Address of Business	X			
Principal Purpose of Business	X			
Registered Capital				

<sup>5</sup> As set out in paragraph 4(a) of the Interpretive Note to FATF Recommendation 24.



Registered Agent Information				There is no requirement for a registered agent in the UK. It is likely that a lawyer/accountant or other Trust or Company Service Provider will be registered to act on behalf of the company, and it is up to them to provide this information.
Officer/ Director Information (incl. power of representation)	X		X	A director's usual residential (i.e. home) address is not made publicly available. It can be accessed by credit reference agencies and specified public authorities (including law enforcement and tax authorities and some overseas authorities) if they apply to the Registrar for access and comply with the necessary requirements, as set out in the relevant regulations.
Shareholder/ Member Information	X			
Memorandum	X			
Articles of Incorporation	X			
Application/ Certificate of Formation	X			
Governance Documents (e.g., bylaws, operating agreement)				
Annual/ Biennial Reports	X			
Shareholder Register			X	This must be kept available for inspection subject to a request for access. A company is required to comply or apply to the court.
Register of Charges			X	This must be kept available for inspection subject to a request for access. A company is required to comply or apply to the court.
Bank Account Information		X	X	A company will put out their annual accounts if required but access to the more detailed financial information is by request by law enforcement through a notice/production order either on the company or on the relevant bank.
Payment Records		X	X	A company will put out their annual accounts if required but access to the more detailed financial information is by request by law enforcement through a notice/production order either on the company or on the relevant bank.
Historical Documents (example: past annual filings)	X			

## B. Beneficial Ownership Registry

In UK, the beneficial ownership registry is called the *Persons of Significant Control (PSC) Register*, which is integrated with the company registry.

	Open Public Access (whether online, free or for nominal fee)	Restricted Access (describe access restrictions, e.g. approval, pre-registration)	Law Enforcement / Competent Authority Access only	Comments
<b>Data on Individuals</b>				
Name	X			
Date of Birth	X			Only month and year of birth is publicly accessible. Full date of birth is accessible to law enforcement/competent authorities
Place of Birth	X			

Official Identifier, such as national ID, Tax ID, Driver's license			X	
Nationality <sup>6</sup>	X			
Place of Residency	X			
Contact Details	X			
PEP Information				
Other data (e.g., verification documents-please specify) ...			X	
<b>Data on Entities</b>				
Name				
Official identifiers, such as company registration number				
Jurisdiction of Incorporation				
Contact Details				
Date of Establishment				
Date of Dissolution				
Other data (e.g., state-owned enterprise, publicly listed company etc.) ...				
<b>Data on Relationships</b>				
Type of Relationship				
Nature of Ownership or Control (% of Ownership (values or ranges), voting rights or control through other means)	X			Which of the five conditions for nature of control are met – share ownership, rights ownership, rights to appoints / remove board members, control through a trust and “other”. For shares, range of % shares are available (e.g., 25%-50%, 50%-75%, more than 75%).
Start of Relationship	X			
End of Relationship				
Information on Ownership Chain				Yes, where the intermediaries are UK registered bodies.
Other data ...				

### 3. Access for Reporting Entities with AML Obligations

- a) **Can domestic or foreign financial institutions and other reporting entities with AML obligations access or request information on beneficial owners held by a registry or other body? If yes, describe how.**

Certain beneficial ownership information on the PSC register is freely accessible to public through an online portal, including to the reporting entities with AML obligations. The non-public information on the PSC register can be accessed by the reporting entities with AML obligations through submitting a request to the Companies House.

Beneficial ownership information on the Trust Register is not freely accessible to the public. Trustees are able to

<sup>6</sup> Including, if relevant, collection of information on multiple nationalities held.

download a digitally signed “Proof Of Registration” document from the Trust Register which they can then present to financial institutions who require this information as part of their AML obligations (for example when conducting customer due diligence).

Whilst beneficial ownership information on the Trust Register is not freely accessible, third parties can access information on specific trusts if they demonstrate ‘a legitimate interest’ in that information. A criteria to determine “legitimate interest” has been provided under Regulation 45ZB(11) of the Money Laundering and Terrorist Financing (Amendment) (EU Exit) Regulations 2020, which provides that a person may request to access the BO information of a trust if a person can demonstrate that the person is involved in an investigation into suspected money laundering or terrorist financing activity and there is a reasonable suspicion that the trust is being used for money laundering or terrorist financing.

### 3) Types of Legal Entities and Arrangements

This Guide provides information on [3-5] most relevant or most commonly used legal entities or arrangements.

#### Companies Limited by Share/Companies Limited by Guarantee

Type of legal entity	Private Company Limited by Shares	
What is the minimum number of natural persons required for formation?	1	
	<b>Yes</b>	<b>No</b>
Is there a requirement to register with the company registry or other registry?	X	
Does the entity have a separate legal personality?	X	
Is there a requirement to report the beneficial owner(s) of this type of entity to any registry, public authority, or another body?	X	
Is there a requirement to provide verification for the identities of the beneficial owner(s)?	X from 2025	
Is there a residency requirement for directors or other officers/members holding positions?		X
Are bearer shares/share warrants permitted?		X <sup>7</sup>
Is a Trust and Company Service Provider or Notary required to form this entity?		X
Is a registered agent in the jurisdiction of formation required?		X
Is the entity required to hold financial account(s) in the jurisdiction of formation?		X
Are tax filings required in the jurisdiction of formation (even if there are no direct tax liabilities)?	X	

#### Limited liability Partnership

Type of legal entity	Limited Liability Partnership	
What is the minimum number of natural persons required for formation?	0 <sup>8</sup>	
	<b>Yes</b>	<b>No</b>
Is there a requirement to register with the company registry or other registry?	X	
Does the entity have a separate legal personality?	X	
Is there a requirement to report the beneficial owner(s) of this type of entity to any registry, public authority, or another body?	X	
Is there a requirement to provide verification for the identities of the beneficial owners?	X from 2025	
Is there a residency requirement for partners?		X
Is a Trust and Company Service Provider or notary required to form?		X
Is a registered agent in the jurisdiction of formation required?		X
Is the entity required to hold financial account(s) in jurisdiction of formation?		X
Are tax filings required in the jurisdiction of formation (even if there are no direct tax liabilities)?		X <sup>9</sup>

<sup>7</sup> Bearer shares were abolished with effect from 26 May 2015 through provisions of the Small Business, Enterprise and Employment Act 2015, (Part 7, 84-86).

<sup>8</sup> Two or more natural or legal persons may form an LLP. An LLP must have at least two “designated” members.

<sup>9</sup> LLPs are tax transparent; therefore the individual partners have a requirement to file in respect of their share of the partnership income. A non-resident partner would only need to file a UK return in respect of the UK element of their share of the partnership income.

## Trusts

Type of legal arrangement	Trusts	
What is the minimum number of natural persons required for formation? <sup>10</sup>	<b>0</b>	
	<b>Yes</b>	<b>No</b>
Is there a requirement to register with any registry, court or similar body?	X	<sup>11</sup>
Does the arrangement have a separate legal personality?		X <sup>13</sup>
Is there a requirement to report the beneficial owner(s) of this type of entity to any registry, public authority, or another body?	X <sup>14</sup>	
Is there a requirement to provide verification for the identities of the beneficial owners?		
Is there a residency requirement for any parties to a trust?		X
Is a Trust and Company Service Provider required to form a trust?		X <sup>15</sup>
Is a registered agent in the jurisdiction of formation required?		X
Is the entity required to hold financial account(s) in the jurisdiction of formation?		X
Are tax filings required in the jurisdiction of formation (even if there are no direct tax liabilities)?	X <sup>16</sup>	

<sup>10</sup> Include specific names and roles of the parties to a trust.

<sup>11</sup> Trusts are not required to be registered with any registry, court or similar body in the United Kingdom, unless they are involved in certain regulated activities such as financial services. Since 2022 most types of UK trusts do register with HMRC. Whilst legally it is the beneficial ownership information that is registered with HMRC, to all practical effects it is the trust itself that is registered.

<sup>13</sup> Trusts are not required to be registered with any registry, court or similar body in the United Kingdom, unless they are involved in certain regulated activities such as financial services.

<sup>14</sup> Trustees are required to disclose information about the trust to HM Revenue & Customs (HMRC) under certain circumstances

<sup>15</sup> A Trust and Company Service Provider is not required to form a trust, but they may be used to provide administrative services to the trust.

<sup>16</sup> Trusts may be required to file tax returns with HMRC if they have tax liabilities or if they receive income from UK sources. Additionally, trustees may be required to disclose information about the trust to HMRC under certain circumstances.

## 4) Nominee Directors and Shareholders<sup>17</sup>

### 1. Do any special laws or regulations for the provision of nominee director services exist? Does your jurisdiction generally allow or prohibit nominee directors? If allowed:

All directors are subject to legal obligations (duties) that are owed to the company owners. Any nominee director is in breach of their duty to act independently and in the best interest of the company.

The UK does not recognize the concept of nominee directors, but it does recognize that persons may exist who carry out the functions of a director while not formally registered as such - so-called shadow directors. A de facto or shadow director is subject to the same obligations as a regular company director and may be held liable for failure to meet these obligations.

#### a) For which entity types?

N/A.

#### b) Are there any transparency requirements for nominee directors to disclose the identity of their nominator (the individual upon whose instructions they are acting) to any registry or government agency? If yes, provide details.

N/A

#### c) Are nominee directors required to disclose their status as nominees anywhere? If yes, provide details.

N/A

### 2. Do any special laws or regulations for the provision of nominee shareholding services exist? Does your jurisdiction generally allow or prohibit nominee shareholders? If allowed:

The UK allows companies to have nominee shareholders. These are used most commonly by licensed or supervised sectors, such as stockbrokers or TCSPs, though there is no restriction on the use of nominee shareholders in other sectors.

#### a) For which entity types?

The use of nominee shareholders is generally allowed for most entity types in the UK.

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<sup>17</sup> Different terminologies can be used to describe such arrangements in different jurisdictions. See FATF Glossary definition: "Nominee is an individual or legal person instructed by another individual or legal person ("the nominator") to act on their behalf in a certain capacity regarding a legal person. A Nominee Director (also known as a "resident director") is an individual or legal entity that routinely exercises the functions of the director in the company on behalf of and subject to the direct or indirect instructions of the nominator. A Nominee Director is never the beneficial owner of a legal person. A Nominee Shareholder exercises the associated voting rights according to the instructions of the nominator and/or receives dividends on behalf of the nominator. A nominee shareholder is never the beneficial owner of a legal person based on the shares it holds as a nominee."

- b) Are there any transparency requirements for nominee shareholders to disclose the identity of their nominator (the individual upon whose instructions they are acting) to any registry or government agency? If yes, provide details.**

Nominee shareholders are not required to disclose the identity of their nominator to any registry or government agency. However, Nominee shareholders must disclose the identity of their nominator to the company, which in turn must disclose this information on the PSC register.

- c) Are nominee shareholders required to disclose their status as nominees anywhere? If yes, provide details.**

Nominee shareholders are required to disclose their status as nominees to the company for whose shares they are acting as nominee shareholders.

## 5) Information Sharing/Intelligence Inquiries and MLA Requests by Foreign Authorities

The main legislation governing MLA requests in United Kingdom is: the Crime (International Cooperation) Act 2003. This Act, alongside other measure specific legislation, ensure the UK can provide MLA to any country or territory in the world, irrespective of whether that country is able to assist the UK, and whether that country or territory is party to a bilateral or multilateral agreement with the UK.

### Mutual Legal Assistance Guidelines:

[https://assets.publishing.service.gov.uk/media/652514f32548ca000dddf000/MLA\\_Guidelines\\_-\\_English.pdf](https://assets.publishing.service.gov.uk/media/652514f32548ca000dddf000/MLA_Guidelines_-_English.pdf)

### 1. The following authorities can be contacted to request assistance related to obtaining information through information sharing/intelligence inquiries or for MLA requests:

Name of Authority	Competence (Information Sharing Inquiry/Intelligence Requests/ MLA Request)	Web Link	Contact Information to request information
The UK Central Authority (UKCA)	All MLA requests from England, Wales and Northern Ireland, except for tax and fiscal customs criminal matters	<a href="http://www.homeoffice.gov.uk">www.homeoffice.gov.uk</a>	UK Central Authority Public Safety Group Home Office 6th Floor, Fry Building 2 Marsham Street London, SW1P 4DF Email: <a href="mailto:UKCA-ILOR@homeoffice.gov.uk">UKCA-ILOR@homeoffice.gov.uk</a> ; For requests relating to asset forfeiture and confiscation only: <a href="mailto:UKCA-AFC@homeoffice.gov.uk">UKCA-AFC@homeoffice.gov.uk</a>
His Majesty's Revenue and Customs (HMRC)	All MLA requests from England, Wales and Northern Ireland relating to tax and fiscal custom matters	<a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a>	Criminal Law Advisory Team HM Revenue & Customs Solicitors Office, 8th floor, Westfield Avenue, Stratford London, E20 1HZ Telephone: +44 (0)3000 586324 Email: <a href="mailto:mla@hmrc.gov.uk">mla@hmrc.gov.uk</a>
Crown Office, Edinburgh	All MLA requests from Scotland	<a href="http://www.copfs.gov.uk">www.copfs.gov.uk</a>	International Co-operation Unit Crown Office, 25 Chambers Street Edinburgh, EH1 1LA Telephone: +44 (0)131 243 8152 Fax: +44 (0)131 243 8153 Email: <a href="mailto:coicu@copfs.gov.uk">coicu@copfs.gov.uk</a>
National Crime Agency (NCA)	Information Sharing Inquiry/Intelligence Requests	<a href="https://www.nationalcrimeagency.gov.uk/">https://www.nationalcrimeagency.gov.uk/</a>	NCA International Liaison Office Phone: +44 845 000 5463 Email: <a href="mailto:international.liaison@nca.gov.uk">international.liaison@nca.gov.uk</a> .
Crown Prosecution Service (CPS)	MLA Requests	<a href="https://www.cps.gov.uk/">https://www.cps.gov.uk/</a>	The International Assistance Team Email: <a href="mailto:IAT@cps.gov.uk">IAT@cps.gov.uk</a> .
Serious Fraud Office (SFO)	MLA Requests	<a href="https://www.sfo.gov.uk/">https://www.sfo.gov.uk/</a>	The SFO's Mutual Legal Assistance <a href="mailto:MLAT@sfo.gov.uk">MLAT@sfo.gov.uk</a> .
Financial Conduct Authority (FCA)	Information Sharing Inquiry/Intelligence Requests	<a href="https://www.fca.org.uk/">https://www.fca.org.uk/</a>	The FCA can be contacted via their online contact form on their website



Information Commissioner's Office (ICO)	Information Sharing Inquiry/Intelligence Requests	<a href="https://ico.org.uk/">https://ico.org.uk/</a>	The ICO can be contacted via their online contact form on their website.
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## 2. Through which channels can foreign authorities obtain information on legal entities and arrangements created or registered in the United Kingdom from different sources?

Name of Records/ Information Source	How can foreign authorities access information?					Name of Authority/ Contact Information	Comments
	Direct Public Access	Access upon Request	Information Sharing/Intelligence Inquiry	MLA Request	No Access		
Non-public information held by corporate registry/BO registry or other registry, incl. enclosed records			X	X			UK is able to share material if it is submitted to the National Crime Agency (NCA) and assessed for onward dissemination based on the intelligence handling processes and legal framework under the Crime and Courts Act 2013.
Non-public information held by registry of trusts and similar legal arrangements (if applicable), incl. enclosed records			X	X			UK is able to share material if it is submitted to the National Crime Agency (NCA) and assessed for onward dissemination based on the intelligence handling processes and legal framework under the Crime and Courts Act 2013.
Police records, incl. interviews with relevant individuals (directors, partners, shareholders, managers, trustees, professional staff of financial institutions, trust and company service providers, etc.)			X	X			MLA is required coercive measures. For non-coercive measures these may be available on an intelligence basis through law enforcement channels. The UK encourages law enforcement engagement before any MLA request.
Financial Intelligence Unit Records			X	X			MLA is required coercive measures. For non-coercive measures these may be available on an intelligence basis through law enforcement channels. The UK encourages law enforcement engagement before any MLA request.
Tax Records			X	X			MLA is required coercive measures. For non-coercive measures these may be available on an intelligence basis through law enforcement channels. The UK encourages law enforcement engagement before any MLA request.
Financial account records/documents			X				UK is able to share material if it is submitted to the National Crime Agency (NCA) and assessed for onward dissemination based on the intelligence handling processes

							and legal framework under the Crime and Courts Act 2013.
Account records held by Trust and Company Service Providers or other DNFBPs			X				UK is able to share material if it is submitted to the National Crime Agency (NCA) and assessed for onward dissemination based on the intelligence handling processes and legal framework under the Crime and Courts Act 2013.
Land Registry Records							
Real Estate Records							
Asset or Income Declarations by Public Officials							
Other Asset Registers (motor vehicles, boats, aircraft, jewelry, artwork)							
<i>Other [fill in]</i>							
<i>Other [fill in]</i>							

### 3. Is the United Kingdom a signatory of other relevant international information exchange agreements covering beneficial ownership information (e.g., the OECD Convention on international tax exchange agreement)?

The United Kingdom is a signatory to several international information exchange agreements covering beneficial ownership information. Some of these agreements include the OECD Convention on Mutual Administrative Assistance in Tax Matters, the Common Reporting Standard, and the EU Directive on Administrative Cooperation in the Field of Taxation. These agreements provide a framework for the exchange of information between tax authorities and other relevant authorities in different countries to combat tax evasion and other financial crimes.

### 4. Links to other relevant publicly available sources of information:

Resource	URL (weblink)
MLA Requests in Criminal Matters	<a href="https://www.gov.uk/guidance/mutual-legal-assistance-mla-requests">https://www.gov.uk/guidance/mutual-legal-assistance-mla-requests</a>
Companies House - the registrar of companies for England and Wales, Scotland, and Northern Ireland	<a href="https://www.gov.uk/government/organisations/companies-house">https://www.gov.uk/government/organisations/companies-house</a>
HM Revenue and Customs (HMRC) - the UK's tax authority	<a href="https://www.gov.uk/government/organisations/hm-revenue-customs">https://www.gov.uk/government/organisations/hm-revenue-customs</a>
Financial Conduct Authority (FCA) - the UK's financial regulator	<a href="https://www.fca.org.uk/">https://www.fca.org.uk/</a>
National Crime Agency (NCA) - UK's FIU	<a href="https://www.nationalcrimeagency.gov.uk/">https://www.nationalcrimeagency.gov.uk/</a>
Crown Prosecution Service (CPS) - the principal public prosecutor in England and Wales	<a href="https://www.cps.gov.uk/">https://www.cps.gov.uk/</a>
Serious Fraud Office (SFO) - investigates and prosecutes serious and complex fraud, bribery, and corruption	<a href="https://www.sfo.gov.uk/">https://www.sfo.gov.uk/</a>