
STATUTORY INSTRUMENTS

2026 No. 778

COMPANIES

LIMITED LIABILITY PARTNERSHIPS

The Register of Overseas Entities (Protection and Trusts) and Limited Liability Partnerships (Application of Company Law) (Amendment) Regulations 2026

Made - - - - *8th July 2026*

Coming into force - - *9th July 2026*

The Secretary of State makes these Regulations in exercise of the powers conferred by section 15(a) of the Limited Liability Partnerships Act 2000⁽¹⁾ and sections 23(2) and (4)(b) and (c), 25(1)(a) and (b), (2)(c) and (4) and 67(2) of the Economic Crime (Transparency and Enforcement) Act 2022⁽²⁾.

The Secretary of State has consulted the Scottish Ministers in accordance with section 24(1)(3) of the Economic Crime (Transparency and Enforcement) Act 2022.

The Secretary of State has consulted the Department of Finance in Northern Ireland in accordance with section 24(2) of the Economic Crime (Transparency and Enforcement) Act 2022.

In accordance with section 17(4) and (5)(b) of the Limited Liability Partnerships Act 2000 and sections 23(10), 25(9) and 67(4) of the Economic Crime (Transparency and Enforcement) Act 2022, a draft of these Regulations has been laid before Parliament and approved by a resolution of each House of Parliament.

Part 1

Introductory

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Register of Overseas Entities (Protection and Trusts) and Limited Liability Partnerships (Application of Company Law) (Amendment) Regulations 2026.

⁽¹⁾ 2000 c. 12.

⁽²⁾ 2022 c. 10. Section 23 was substituted by section 167 of the Economic Crime and Corporate Transparency Act 2023 (c. 56). Section 25 was substituted by section 168 of that Act.

⁽³⁾ Section 24 was substituted by section 167 of the Economic Crime and Corporate Transparency Act 2023 (c. 56).

- (2) These Regulations come into force on the day after the day on which they are made.
- (3) These Regulations extend to England and Wales, Scotland and Northern Ireland.

Part 2

Amendments to the Register of Overseas Entities (Delivery, Protection and Trust Services) Regulations 2022

Amendments to regulation 7

2.—(1) The Register of Overseas Entities (Delivery, Protection and Trust Services) Regulations 2022⁽⁴⁾ are amended as follows.

- (2) In regulation 7 (application to protect information relating to a relevant individual)—
 - (a) for paragraph (5) substitute—

“(5) Where an application under paragraph (1) is made on the grounds referred to in paragraph (3)(a) or (c), the application must be accompanied by evidence in support of the grounds on which the application is made.”;
 - (b) after paragraph (5), as so substituted, insert—

“(5A) Subject to paragraph (5B), applicants who make applications under paragraph (1) on the grounds referred to in paragraph (3)(b) must provide a service address in respect of the relevant individual to replace the usual residential address where it appears on the register.

(5B) Paragraph (5A) does not apply if—

 - (a) the relevant overseas entity has been removed from the register; or
 - (b) the relevant individual is no longer the beneficial owner or managing officer of the relevant overseas entity.

(5C) In paragraph (5B), “relevant overseas entity” means the overseas entity relating to the relevant individual.”.

Part 3

Amendments to the Register of Overseas Entities (Protection and Trusts) (Amendment) Regulations 2025

Amendments to regulation 4

3. Regulation 4 of the Register of Overseas Entities (Protection and Trusts) (Amendment) Regulations 2025 (access to trust information)⁽⁵⁾ is amended as follows—

- (a) in paragraph (1), for “(2)” substitute “(2), (2A)”;
- (b) for paragraph (2) substitute—

“(2) Where the application is for the disclosure of relevant protected trusts information which relates to—

 - (a) more than one overseas entity, or

⁽⁴⁾ S.I. 2022/870, amended by S.I. 2023/534 and 2025/231.

⁽⁵⁾ S.I. 2025/231.

- (b) a person under eighteen years of age,
the registrar may only disclose that information if the registrar is satisfied that the applicant has a legitimate interest in having such information disclosed to them.”;
- (c) after paragraph (2), as so substituted, insert—
“(2A) Where the application is for the disclosure of relevant protected trusts information only some of which relates to a person (“P”) under eighteen years of age, nothing in paragraph (2) prevents the disclosure of relevant protected trusts information which does not relate to P.”;
- (d) in paragraph (3) omit sub-paragraph (d).

Part 4

Amendments to the Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009

Amendments to regulation 31D

4.—(1) In regulation 31D of the Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009⁽⁶⁾, in section 790K of the Companies Act 2006 (required particulars)⁽⁷⁾ as applied to limited liability partnerships by that regulation—

- (a) omit subsection (2)(ba) (required information about other registrable persons: service address);
- (b) omit subsection (3)(ba) (required information about registrable relevant legal entities: service address).

(2) In this regulation, “limited liability partnership” means a limited liability partnership registered under the Limited Liability Partnerships Act 2000.

8th July 2026

Blair McDougall
Parliamentary Under-Secretary of State
Department for Business and Trade

⁽⁶⁾ [S.I. 2009/1804](#). Regulation 31D was inserted by [S.I. 2016/340](#) and amended by [S.I. 2025/1033](#); there are other amending instruments but none is relevant.

⁽⁷⁾ [2006 c. 46](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Register of Overseas Entities (Delivery, Protection and Trust Services) Regulations 2022 ([S.I. 2022/870](#)) (“the 2022 Regulations”) and the Register of Overseas Entities (Protection and Trusts) (Amendment) Regulations 2025 ([S.I. 2025/231](#)) (“the 2025 Regulations”) in relation to the register of overseas entities kept by the registrar of companies for England and Wales. These Regulations also amend the Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009 ([S.I. 2009/1084](#)) (“the 2009 Regulations”).

Part 2 of these Regulations amends the 2022 Regulations, which allow individuals to apply to the registrar to refrain from making available for public inspection or disclosing certain information about them. Regulation 2 removes the requirement in certain circumstances to provide supporting evidence when applying for the suppression and non-disclosure of protected information. It also requires applicants to provide a service address to replace the residential address, except where the overseas entity has been removed from the register or the individual is no longer a beneficial owner or managing officer of the overseas entity in question.

Part 3 of these Regulations amends the 2025 Regulations so that where the registrar is not satisfied that an applicant wishing to obtain relevant protected trusts information relating to a person under the age of eighteen has a legitimate interest in obtaining it, this does not prevent disclosure of any other relevant protected trust information that does not relate to the person under the age of eighteen. It also removes the requirement to provide the name of the trust when making an application for trust information disclosure.

Regulation 4 amends the 2009 Regulations to remove the requirement to provide a service address for certain persons with significant control.

An impact assessment has not been prepared for these Regulations as no significant impact on the private, voluntary or public sector is foreseen.