

THE UNITED KINGDOM

<p>The United Kingdom with over 110 treaties and a world known investment centre makes it a good gateway into Europe. It continues to be a good location for companies that need a European presence.</p>	
Currency :	Great Britain Pound
Language:	English
Type of law:	Common law
Type of company:	Limited Liability Partnership
Principal Corporate Legislation:	Limited Liability Partnership Act 2000 The income and Corporate Taxes Act 1988 (as amended)
Uses:	Commercial and trading activities, subject to trading restrictions as below
Trading Restrictions:	Cannot undertake business of banking , insurance, financial services, consumer credit or any other activities associated with the finance industry
Company Name:	Restrictions: similar or identical to existing company, name that suggests the patronage of the Royal family or implies an association with the government of UK. Names which include the words assurance, bank, building society, insurance, reinsurance, etc. Or equivalents in foreign language require the approval of the Secretary of State.
Language of legislation and corporate documents	English
Taxation:	The LLP itself will not be the liable for taxation but the profit or gains will be assessed to tax separately on the individual partners
Annual license fee:	Not applicable
Double Tax Treaty Network:	Party to double tax treaties with many countries, but they are not applicable to partnerships income
Registered Agent/Office:	Must maintain a registered office address within the UK
Members:	Minimum number: Two Publicly accessible records : Yes
Disclosure of Beneficial Owner:	Not publicly available

Directors:	Minimum : two must be responsible for the affairs of the LLP Nationality : no restriction Publicly accessible records : Yes Location of meetings : Anywhere
Secretary :	Local or qualified : No restriction
Share capital:	Not applicable
Annual Reporting :	Must file Annual Return and Annual Accounts. Filing of audited accounts is required but small company exemption.