

## **INFORMATION TO DISCLOSE ON COMPANY DOCUMENTS**

It is a legal requirement to disclose certain pieces of information on limited company documents.

Letterheads, compliment slips, invoices, purchase orders, websites and email messages are all considered to be company documents.

### **Letterheads**

Company letterheads must show:

#### **The Name of the Company**

This must end in "Limited" or "Ltd" or their Welsh equivalents.

If the name you trade under is different in any way from the name of your company as shown on your certificate of incorporation, then the full name, including "Limited" must be shown on the heading.

#### **The Registered Office Address**

The registered office address must be shown and it must be identified as the "Registered Office".

#### **The Company Registered Number**

The company registration number, as issued by Companies House, must be shown.

#### **The Place of Registration**

The country of registration should be shown. This would be in 'England & Wales' or 'Scotland'.

## Other Information

It is normal, but not compulsory, for letterheads to show:

- The correspondence address, if other than the registered office;
- Telephone and fax numbers and e-mail addresses;
- The general nature of the company's business unless obvious from the name;
- The VAT number. Legally required on invoices but not letterheads;
- It is no longer a requirement to print the names of Directors on a letterhead, but if you print one you must print them all. You must also indicate the nationality of Directors who are not British.

## Compliment Slips

As with letterheads a compliment slip must show the company name, registered office address, the company registration number and place of registration.

## Invoices

- The company name;
- The business address of the company; (It is not a requirement to show the registered office address on an invoice.)
- The VAT registration number, if registered for VAT;
- The number of the invoice;
- Date of supply;
- Type of supply;
- Description of goods or service;
- Total payable excluding VAT;
- Rate of VAT;
- Amount of VAT;
- Rate of cash discount offered, if any;
- The customer's name and address.

## **Purchase Orders**

All UK companies must show the company name, the registered office address, the company registration number and place of registration on order forms.

## **Websites and E-mail Messages**

All UK companies are required to disclose their company name, registered office address, company registration number and place of registration on their company website.

This information should also be included in email correspondence.