

Guernsey Registry Newsletter - November 2021

You have received this newsletter because you either submitted an annual validation in 2021, or you submitted the most recent submission filed for a non-regulated company in 2021.

Please feel free to share this information with your co-directors/resident agent.

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Introduction

The Registry is issuing this update to make you aware of some important changes relating to company annual validations.

The most important change to note is that the company annual validation dates will revert to January/February with effect from 2022, so the next company annual validation must be filed between 1 January and 28 February 2022.

Following the addition of new questions to the previous annual validation, the form has been updated to automatically fill in the answers given in the previous submission. It is hoped that this will make the process easier and quicker for companies where no details have changed. If any of the information needs to be updated it will be possible to complete the questions again from the form itself.

We would also like to draw the attention of Registry users to the civil penalties process for companies that file an annual validation late or fail to file at all. Further information on this is available on [page 5](#).

If your company is also a charity or non-profit organisation (NPO) you will need to ensure that you complete and return your charity/NPO renewal form by 31 January 2022. These forms will be sent out in early December and need to be completed in addition to the online company annual validation submission.

As ever if you have any feedback or questions on any aspects of the Registry's services please feel free to contact us.

Helen Gains, Registrar

Company annual validation

Change of company annual validation date

From 2022, the company annual validation filing dates will revert back to January and February.

The 2022 company annual validation form will be available for users to draft submissions online from 1 December 2021.

Annual validations will be able to be submitted from 1 January 2022 and the deadline for filing will be 28 February 2022.

There are no plans to change the company annual validation dates again for subsequent years.

Please note that the annual validation filing period for limited partnerships, limited liability partnerships and foundations will remain 1 June - 30 June 2022 as in previous years.

**Company annual
validation deadline:
28 February 2022**

Company annual validation questions and guidance

There will be **no changes** to the questions asked on this year's annual validation.

[A list of all possible questions and options for the company annual validation form is available here.](#)

[Full guidance on how to complete the annual validation is available on our guidance notes page here.](#)

Pre-population of information submitted in 2021

The annual validation form will display all of the information given on the previous annual validation.

If the information is still correct (as at 31 December 2021) there will be no need to complete the questions again.

If any of the information is no longer up to date it will be necessary to complete the additional questions again. The form will allow users to complete the questions on the form itself, it will not be necessary to file a separate submission to update the information. Please note that changes to standard company information (e.g. directors, resident agent, registered office address, etc.) cannot be updated on the annual validation form.

Companies that are filing their first annual validation will be required to complete the additional director/resident agent/company purpose questions on this annual validation.

Voluntary strike off - deadline for filing ahead of annual validation

**Company voluntary
strike off deadline:**

**31 December
2021**

Companies that intend to apply for voluntary strike off must have filed a voluntary strike off application by 31 December 2021, otherwise it will be necessary to file and pay for the annual validation in January/February 2022.

Voluntary strike off applications received after 31 December 2021 will not be processed until the annual validation submission has been filed and paid for.

Please note that failure to file an annual validation will result in the company being liable to a civil penalty.

Voluntary winding up - deadlines for filing ahead of annual validation

Companies intending to enter voluntary winding up and appoint a liquidator

Companies that intend to go into voluntary winding up part 1 (appointing a liquidator) must have appointed a liquidator by 31 December 2021 otherwise it will be necessary to file and pay for an annual validation submission in January/February 2022.

Submissions appointing a liquidator with effect from 1 January 2022 onwards will only be accepted if the company has filed and paid for an annual validation in January/February 2022.

Companies in voluntary winding up part 1 (liquidator appointed) as at 31 December 2021

Companies in 'Voluntary winding up part 1 - liquidator appointed' status as at 31 December 2021 must file an annual validation submission by 28 February 2022, however there will be no charge for the submission.

Companies in part 1 voluntary winding up that fail to file an annual validation submission will be liable to a civil penalty.

Companies in voluntary winding up part 2 (liquidator final meeting) as at 31 December 2021

Companies in 'Voluntary winding up part 2 - liquidator final meeting' status as at 31 December 2021 are not required to file an annual validation submission in 2022.

Removal of directors/resident agents and annual validation

Registry users are reminded that companies (unless they are resident agent exempt) must have at least one director and a resident agent at all times, including while in voluntary winding up.

Companies that have no directors/no resident agent are liable to be struck off under section 355 of The Companies (Guernsey) Law, 2008. However, where an annual validation is due to be filed the company will not be struck off until either an annual validation is filed or the civil penalty process has been completed (see page 5 for further information on the process).

Strike off of companies that fail to file an annual validation

The Registry has noted during the last annual validation process that some companies intentionally failed to file an annual validation with the intention of being removed from the register.

We would like to remind registry users that this is not an appropriate course of action.

A company which fails to file an annual validation is guilty of an offence and liable to a civil penalty.

Where a civil penalty is issued for failure to file an annual validation, the company will not be struck off until the civil penalty process has been completed (see page 3 for further information on the process).

Registry users wanting to remove companies from the register should follow the appropriate process (voluntary strike off or voluntary winding up) prior to 31 December 2021. Further information on deadlines and procedures for filing voluntary strike off/voluntary winding up submissions is available on page 2 of this document and in our [guidance notes here](#).

Requesting company/entity PINs ahead of annual validation

Each company has its own 4-digit 'Entity PIN' which needs to be entered when making any online submissions for that company.

If you have lost the Entity PIN for your company, a new one can be requested by a director of the company using the 'Registered Person/Entity PIN Request' submission on the www.greg.gg website or by emailing enquiries@guernseyregistry.com, stating the name and registered number of the company.

For security reasons, the PIN will be posted to the registered office address of the company and will not be sent by email. We would advise Registry users needing to request a new PIN to do so as early as possible to ensure they can file their annual validations by the deadline.

Beneficial ownership information on annual validation

There is no requirement to re-file beneficial ownership information before filing an annual validation, as the beneficial ownership details are required to be kept up to date throughout the year.

Please note that the company's record of beneficial ownership must be current as at the date the annual validation is filed.

The annual validation form does not display the current beneficial ownership information held by the Registry. If there is any doubt as to the contents of the beneficial ownership register you can file a new statement of beneficial ownership by submitting an 'Add/Remove BO Entity Details' form and selecting the option to 'file a new statement of beneficial ownership'. The Registry is not able to provide copies of previously submitted beneficial ownership filings.

[Further information and guidance on beneficial ownership can be found here.](#)

Charity and NPO Renewals

The Registry administers the Register of Non-Profit Organisations under the Charities and Non Profit Organisations (Registration) (Guernsey) Law, 2008.

Every registered charity/NPO must apply to renew its registration on an annual basis, at the commencement of each calendar year.

Please note that if your charity/NPO is also a limited by guarantee (LBG) company, you will also need to file the company's annual validation online (by 28 February 2022).

Pre-populated charity/NPO renewal forms will be sent to the contact address of all registered charities/NPOs from early December 2021.

Charities/NPOs can contact the registry to request an email copy of the annual renewal form if they would prefer this.

Completed renewal forms can be returned to the Registry by post or email (enquiries@guernseyregistry.com) from **1 January 2022**.

Failure to file a charity/NPO renewal can result in the organisation being struck off of the register.

**Charity/NPO renewal
deadline:**

31 January 2022

Civil penalties for failure to file company annual validation

Background

Following the coming into force of [The Companies \(Registrar\) \(Fees and Penalties\) Regulations, 2020](#) on 1 January 2021, **all companies that fail to file an annual validation will be liable to a civil penalty.**

This replaces the previous system of late filing fees.

The civil penalties are per company or incorporated cell and will be applied from 1 March 2022 and thereafter, as follows:

- **£250** for companies filing up to one week late, i.e. on or before 7 March 2022,
- **£500** for companies filing up to one week to one month late, i.e. on or before 31 March 2022,
- **£1000** for companies filing up to one month or more late, or failing to file at all.

Please note that companies wanting to be removed from the register must follow the appropriate process (voluntary strike off, voluntary winding up, compulsory winding up, etc.) prior to 31 December 2021.

Companies that fail to file an annual validation will be liable to a civil penalty and will not be struck off until the civil penalty process has been concluded.

Civil penalty process

Every company that fails to file an annual validation by 28 February 2022 will be sent a letter to their registered office address on 1 March advising that they are now liable to a civil penalty.

The status of every company that fails to file an annual validation will be changed to 'In Default' until the annual validation is filed.

Where the Registrar is satisfied that a civil penalty should be issued, a civil penalty order will be sent to the registered office of the company by recorded delivery. The order will set out how the civil penalty should be paid (please note that civil penalties cannot be paid using a Registry account) and the company will have 28 days from the date of the order to pay the civil penalty.

Failure to pay a civil penalty

If a company fails to pay a civil penalty the Registrar may proceed to enforce payment as if the amount were a civil debt.

Appeals against a civil penalty order

A company can apply to the Court to set aside or modify an order to pay a civil penalty made by the Registrar in accordance with section 511 of [The Companies \(Guernsey\) Law, 2008](#).

An application must be made within 21 days of receipt of the order and the applicant should give notice of the application to the Registrar.

Once a civil penalty order is issued it is not possible to appeal directly to the Registrar.

Data protection registration reminder

REGISTRATION REQUIREMENTS - OFFICE OF THE DATA PROTECTION AUTHORITY (ODPA)

All organisations established in the Bailiwick that work with information about people ('personal data') need to **complete a new registration**, or **renew their existing registration** and pay an appropriate fee before the end of February.

Visit odpa.gg/registration



Office opening and contact details

In the first instance we would encourage all of our customers to review the comprehensive guidance and information available on www.guernseyregistry.com before contacting us.

If you are unable to find what you need please feel free to contact us with your questions using the details below.

Contact details

Email address: enquiries@guernseyregistry.com

Address: Market Building, PO Box 451, Fountain Street, St Peter Port, Guernsey, GY1 3GX

Telephone: 01481 222800

(Our telephone service is available Monday to Friday 10am - 4pm only)

Websites: Information and guidance - www.guernseyregistry.com

Online submissions portal - www.greg.gg

Disclaimer: The purpose of this document is to provide information and guidance for Registry users. However, the interpretation of the legislation is a matter on which the Guernsey Registry cannot advise and individuals will need to form their own view on compliance.

Independent legal advice is advised where there is any uncertainty.

Date updated:
13/01/2022