

Companies House Close Company Exceptions

The following cannot be close companies:

- A company not resident in the United Kingdom.
- A society registered under the Industrial and Provident Societies Acts.
- A building society.
- A company controlled by or on behalf of the Crown and not otherwise a close company.
- Certain companies controlled by other companies, which are not themselves close companies.
- Certain 'quoted' companies in which 35 per cent or more of the voting power is held by the 'public'.