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## Jersey Companies

### Statutory Filings Guide

This guide outlines some of the key filings that are likely to apply to a Jersey registered company. It is a general guide only and should not be construed as any form of advice. Specific advice should always be taken in appropriate circumstances.

The principal law applicable to companies in Jersey is the [Companies \(Jersey\) Law 1991](#) (the "Law"), this guide should be read in conjunction with the Law and alongside a company's memorandum and articles of association as appropriate.

#### Consents and Licences

In order to issue shares, a Jersey company must have consent under the Control of Borrowing (Jersey) Order 1958 ("COBO Consent"). The company is issued with its COBO Consent upon incorporation. Further consent may be required to issue other types of securities such as warrants, bonds, notes, loan notes and debentures. In 2017, most Jersey companies were issued with a revised COBO Consent authorising them to issue an unlimited number of shares.

A Jersey company must at all times maintain a registered office in Jersey and, where relevant, the occupier of the registered office premises must consent to the company using the premises as its registered office.

#### Notifications to registered office provider

In addition to notifications to the Registrar, where a company's registered office is provided by a separate Jersey service provider, the company must notify that registered office provider of any change of (or the details of) the company's officers and members. This is best fulfilled by providing the registered office provider with copies of all resolutions passed as soon as they are signed.

Where the company's accounting records are kept outside of Jersey, returns regarding the company's financial position must be sent to the company's registered office at least every six months.



#### Data Protection (Jersey) Law 2005

The [Data Protection \(Jersey\) Law 2005](#) (the "DP Law") sets out rules for the processing of data relating to individuals by data controllers. A company will be a data controller if, for example, it determines the purpose for which, and the manner in which, any personal data is processed. In an employment context, the data controller will normally be the employer.

A data controller must be registered under the DP Law and must comply with data protection principles. To register, a data controller will need to make an online notification and pay an annual fee.

#### Checklist of Customary Filings

Action/Filing	Deadline
Annual accounts	Only Jersey public companies and subsidiaries of Jersey public companies are required to file accounts with the Registrar. This must be done within seven months of the financial period end.
Annual return	Prior to the end of February each year, along with the relevant filing fee.
Change of beneficial ownership	Within 21 days
Change of information recorded in register of notifications (data protection).	Within 28 days
Change of location of register of members (where not kept at registered office).	Within 14 days
Change of registered office	Prior to the change
Country by Country reporting	No later than 12 months after the accounting period to which a CbC Report relates. Only for those company's within MNEs that have annual consolidated group revenue of €750million.
Data protection notification renewal	Registration by 31 December, Payment by 28/29 February.
Payment of ISE fee	Prior to the end of March each year.
Special resolution	Within 21 days of being passed.
Tax return	Prior to 18.00 on last Friday of July. Must be accompanied by relevant financial statements.

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