

Texprep

Print & Copy Shop



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Business Stationery Legal Requirements

The law requires certain information to be including on business stationery and this varies depending on the type of business. Our understanding of these requirements are:

Sole Trader

As a sole trader you can either trade under your own name or under a business name. If you use a name that is not your own, you must state your own name and business address on all letterheads and order forms.

Partnerships

If you trade as a partnership all letterheads, order forms, receipts and invoices must state the names of all partners and include the main office address. If there are many partners then it is permitted to state where a full list of partners may be found.

Limited Companies

Trading as a limited company requires letterheads and order form stationery to state the full registered company name, the registration number and place of registration, registered address and the trading address if different. It is optional to include the directors names but if included then all must be included. For directors who are not British their nationality must be also included.

Investment Companies

These are defined by section 266 of the Companies Act 1985 must also state that it is such a company on letterheads and order forms.

Charitable Companies

If the name does not include the words 'charity' or 'charitable' the fact that it is a charity must be stated on its stationery as well as conforming to the other requirements.

A company that is exempt from using the word 'limited' in its name, must state that it is a limited company along with the other required information.

VAT Registered Business

- ◆ The invoice must state:
- ◆ Company name.
- ◆ Business address
- ◆ VAT registration number.
- ◆ Serial number of the invoice (must be sequential)
- ◆ Date of supply (Tax Point)
- ◆ Invoice date is different
- ◆ date is also shown as the date the invoice is issued the date of supply must also be identified by the words “
- ◆ Type of supply (sale, hire, loan, etc.)
- ◆ Description of goods or service
- ◆ Total payable excluding VAT
- ◆ Rate of VAT
- ◆ Amount of VAT
- ◆ Rate of any cash discount offered
- ◆ Customer's name (and address if not a cash/counter sale)

This is our understanding of the rules but we cannot accept any responsibility for any errors or omissions. Please verify with your solicitor or Companies House website.