

ESTABLISHING A UK SUBSIDIARY

A brief practical guide for
non-UK businesses

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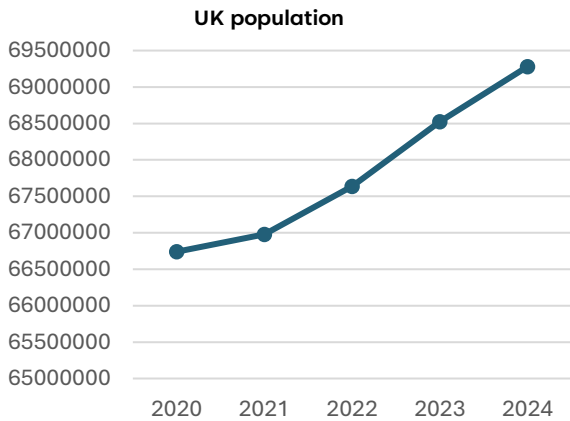
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1. WHY THE UK

International groups typically choose the UK for one or more of these reasons:

- **A large, diverse, high-value domestic market**

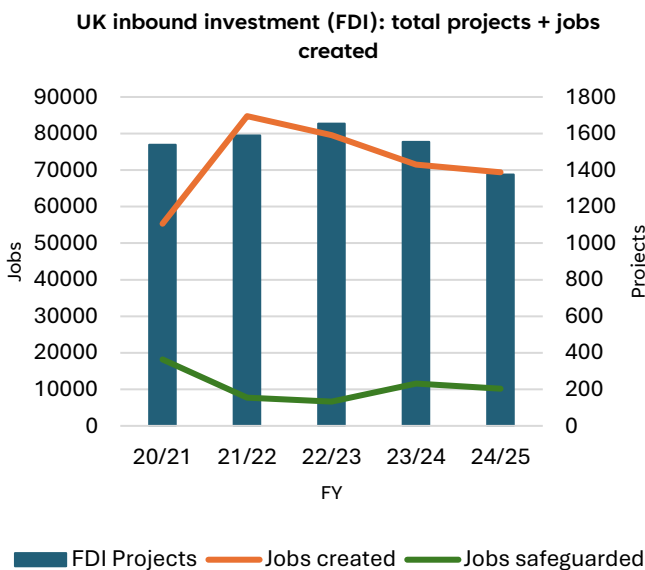
The UK offers significant market depth and a broad customer base, supported by a population of around 70 million. For many sectors, this scale supports meaningful revenue opportunities.



Source: ONS – United Kingdom population mid-year estimate (Series ID: UKPOP, release 27 Nov 2025) ([link](#))

- **A deep ecosystem for investment, partnerships and scaling**

Groups expanding into the UK frequently want proximity to capital, strategic partners and sophisticated buyers. The UK continues to attract significant inward investment, and London remains a standout for international investment activity.



Source: Department for Business and Trade – DBT inward investment results 2024 to 2025 (HTML) ([link](#))

- **English-language base with global reach**

Many European groups use the UK as an English-speaking hub for commercial and operational teams serving multiple markets (UK, US-facing functions, international procurement, product management, etc.).

- **Access to skills and internationally mobile talent**

Hiring is often a primary driver. The UK actively promotes routes aimed at attracting skilled individuals and innovative businesses, and many employers find the UK talent market well-suited to building commercial, technical and leadership functions.

- **Innovative environment**

The UK remains a high-performing innovative economy. In the WIPO Global Innovation Index 2025 ([link](#)), the UK ranked 6th worldwide. Combined with internationally recognized universities and strong sector clusters, this supports hiring and collaboration in areas such as technology, life sciences, advanced manufacturing and clean energy.

- **Rule of law and predictable commercial outcomes**

Businesses and investors place real value on stability, enforceability and institutional quality. The UK continues to score strongly in rule-of-law benchmarks and benefits from a legal and regulatory environment that is widely understood by global counterparties.

2. WHY A UK PRIVATE LIMITED COMPANY

For most mid-sized and large international groups, the UK private limited company by shares (Ltd) is the default vehicle because it is the cleanest way to combine (i) operational flexibility, (ii) risk separation, and (iii) credibility with UK stakeholders.

THE ADVANTAGES OF A LTD (SUBSIDIARY)

- **Clear separation of risk and liabilities**

An Ltd is a separate legal entity. That separation is often critical when you are signing meaningful UK customer contracts (including indemnities and service levels), employing staff and taking on workplace obligations, leasing premises, equipment or vehicles, or potentially facing UK litigation or disputes.

In practice, UK counterparties may still seek parent guarantees in certain contexts (e.g., leases, financing, large

framework agreements), but the corporate separation remains valuable for governance and risk control.

- **It is the structure UK counterparties understand and often prefer**

Banks, enterprise customers, procurement teams and insurers are typically set up to deal with an Ltd as a standard UK “operating company” with familiar documentation, filings and governance (often more straightforward than an overseas-entity branch model).

- **Operational readiness: contracting, hiring, payroll and local registrations**

If you plan to hire a UK team, implement payroll/benefits, enter into UK-facing supply chains, or hold UK stock, a Ltd generally provides the most workable operating platform and keeps the “UK activity” properly contained and auditable within the group.

- **Governance and future optionality**

A Ltd supports typical group-level governance: board oversight, delegated authorities, signing rules, and approvals. It also gives you optionality for the future (e.g., bringing in other investors or obtaining financing).

HOW LTD COMPARES TO OTHER EXPANSION ROUTES

- **UK Establishment / Branch (registered overseas company)**

A branch can work where the UK activity is genuinely limited or temporary, or where the parent intends to contract directly with UK customers for specific reasons.

However, for many groups the branch route is less attractive because there is no ring-fencing (liabilities generally sit directly with the overseas company) and the overseas entity must still register and meet ongoing UK filing/disclosure obligations as an overseas company with a UK establishment and pay tax in the UK.

In other words, a branch can be “lighter” in corporate structure, but it is not necessarily lighter in real-world compliance, and it does not isolate risk.

- **Employer of Record (EOR) / Professional Employer Organization (PEO)**

An EOR / PEO model (or hiring directly as a registered overseas company) can be useful as a short-term bridge, particularly where the immediate priority is hiring one or two individuals before the operating model is final.

However, it is usually not the preferred long-term solution for businesses that want to establish a real presence in the UK.

- **Distributor / agent model**

This can work for early-stage market testing or certain product channels, but it may not work for those clients who want control of, among others, customer relationships and pricing, brand positioning and service quality.

This alternative can also create tax implications depending on how the model operates in practice.

- **LLP or other structures**

UK LLPs are typically used for professional services or specific partnership arrangements, not as the default operating vehicle for an international trading subsidiary.

SIMPLE DECISION LENS

You are usually in Ltd territory if any of the following are true:

- UK revenue is strategic and you will sign material customer contracts.
- You will hire a meaningful UK team (or senior leadership).
- You will hold stock, run fulfilment/returns, or lease premises.
- You want clear governance, risk separation and long-term optionality.

You might consider **branch / EOR / distributor** models where the UK presence is genuinely limited, interim, or tightly scoped — but those are exceptions for most established groups with serious UK ambitions.

3. INCORPORATION

METHODS FOR INCORPORATION

A private limited company (Ltd) in England and Wales can be incorporated in three main ways:

- **Online, directly with Companies House (GOV.UK service)**

This is the default route for most standard incorporations. The GOV.UK service will usually also set the company up for Corporation Tax at the same time (and can also be used to register for PAYE, if relevant). The online fee is £100 (as of March 2026), and the company is **usually registered within 24 hours**.

- **Via an agent or third-party software (electronic filing)**

This route is commonly used where the incorporation needs to be coordinated with a wider package (share subscriptions, intra-group arrangements, bespoke articles and shareholder terms). GOV.UK recognizes “using an agent” and “using third-party software” as alternative routes.

Where speed is critical, Companies House also offers a **same-day incorporation option** via software filing (subject to cut-offs and availability).

- **By post (paper filing using Form IN01)**

This route is typically used where an online route is not suitable (for example, where supporting documents need to be submitted with the application) or where the group’s internal approvals require wet-ink execution and paper filing. Postal applications typically take **8 to 10 days** and cost £124 (as of March 2026).

TYPICALLY REQUIRED INFORMATION

- **Company identity and contact details**

- Proposed company name (it must comply with naming rules, including any required approvals for “sensitive” words).
- Registered office address (must be a UK physical address, in the correct UK jurisdiction, and must be “appropriate”).
- Registered email address (not public, but Companies House may use it for communications).
- SIC code(s) describing the business activity (must be selected from a defined list).

- **Directors and (if applicable) company secretary**

- Director(s): proof of acceptance to act as director, full names and standard particulars required for the appointment.
- Companies House personal code for each director (for incorporations post 18 November 2025).
- Company secretary (optional for a private company, but sometimes used in group structures).

- **Shareholders and capital structure**

- Initial shareholder(s) (“subscribers”) names and addresses.

- Share capital: number of shares, nominal value, currency, and (where relevant) different share classes.
- “Prescribed particulars” (the core rights attached to each share class).

- **Constitution and core statements**

- Articles of association: Model Articles or bespoke articles provided on incorporation.
- PSC position: details of people with significant control will be confirmed as part of registration (relevant for group ownership chains).
- Basic “security”/verification information needed for the online service (GOV.UK asks for at least 3 pieces of personal information for you and shareholders/guarantors, such as place of birth, passport number, etc.)

ID VERIFICATION

From 18 November 2025, new directors and persons with significant control (PSCs) must verify their identity in order to incorporate a company. The process requires obtaining a Companies House personal code. Existing directors and PSCs have a phased timetable, but for new incorporations you should assume identity verification is a gating item. New directors and PSC will likewise be required to complete this process.

“OFF-THE-SHELF” COMPANIES

As an alternative to incorporating a new company, it is possible to acquire an “off-the-shelf” (shelf) company that has been incorporated but has never traded. In practice, this rarely saves meaningful time because the purchaser still needs to update the public record (directors, PSCs, registered office, etc.), and ID verification requirements still apply to the individuals who will run/control the company.

4. OPENING A BANK ACCOUNT

WHEN A UK ACCOUNT IS NEEDED IN PRACTICE

A UK bank (or regulated payment) account is not a legal prerequisite to incorporate a UK Ltd, but it becomes critical very early in the life of the subsidiary for day-to-day operations such as:

- Receive customer payments into a UK account in the company’s name.

- Pay suppliers and operating costs.
- Set up Direct Debits and other local payment arrangements where required.
- Run payroll and make HMRC payments once you start employing staff.

We strongly recommend initiating the process to open a UK bank account very early, even before trading, given that, as explained in the next subsection, KYC process could take longer than anticipated. Also, this serves to ensure a clean separation of group funds and audit trail.

WHAT BANKS TYPICALLY ASK FOR

UK banks and other regulated firms must complete customer due diligence before establishing a business relationship. In practice, that means detailed information on the company, its controllers, and source of funds.

While requirements vary, you should expect to provide:

- Evidence of UK incorporation and company details.
- Evidence of the business address.
- Identity information for directors and owners.
- Details of shareholders (often including minority holdings).
- A clear explanation of the business model and why a UK account is required.

For international groups, it is also common to be asked for:

- A group structure chart up to the ultimate beneficial owner(s).
- Constitutional documents and extracts for the parent entity (and sometimes intermediate entities).
- Board resolutions authorising the account opening and identifying authorised signatories.

Evidence of source of funds and, where relevant, source of wealth.

5. ARTICLES OF ASSOCIATION

WHAT “ARTICLES” ARE

The “articles of association” or simply “articles” are the company’s internal rulebook, setting out how decisions are

made, how directors operate, how shares are issued and transferred, and how shareholder meetings work.

Each company must have articles, and the Companies Act provides for default “model” articles where bespoke articles are not registered.

WHAT “MODEL ARTICLES” ARE

Model Articles are the standard templates prescribed under the Companies (Model Articles) Regulations 2008. For a typical subsidiary, the relevant set is the Model Articles for a private company limited by shares.

They cover, among other topics:

- directors’ powers and decision-making,
- board meetings and quorum,
- issue and transfer of shares,
- dividends and distributions,
- shareholder meetings and written resolutions,
- communications, indemnities and insurance.

WHEN MODEL ARTICLES ARE USUALLY SUFFICIENT

For many group subsidiaries, Model Articles can be appropriate where the UK company is:

- wholly owned by the parent (or within a simple group chain),
- expected to have one class of ordinary shares,
- not intended to take external investment or JV participation in the near term, and
- operating with straightforward governance (board oversight sits mainly at parent level).

In that scenario, the benefit is speed and familiarity. Most UK stakeholders recognise Model Articles and rarely challenge them.

TYPICAL “TWEAKS” TO MODEL ARTICLES

Even for a wholly owned subsidiary, it is common to make targeted amendments to Model Articles so the governance works cleanly in practice and aligns with group policy, as well as to prevent some potential issues.

Typical changes include:

- **Sole director risk**

Unamended Model Articles include board meeting quorum provisions that can create uncertainty if the company has only one director. We usually amend the quorum and decision-making mechanics to make it clear that a sole director can validly take decisions (where this is desired).

- **Parent control and “reserved matters”**

Model Articles are designed as a general template. Groups often want clearer controls around: appointment and removal of directors; signing authorities and delegation; and matters requiring shareholder consent (for example, borrowings over a threshold, acquisitions, material contracts, changing the business, opening bank facilities).

- **Conflicts and intercompany arrangements**

In group structures, directors commonly sit on both the parent and subsidiary boards, and the subsidiary will often enter into intercompany services, IP licences, cost recharge arrangements or funding. It is therefore common to include clearer mechanics to identify and manage conflicts and to ensure decisions can be taken efficiently and robustly (including what information is disclosed, who can vote, and how approvals are recorded).

- **Decision-making mechanics that reflect how the group operates**

Many international groups operate with overseas-based directors and remote governance. It is therefore common to tighten the mechanics for written directors’ resolutions, remote board meetings and participation, and delegation to individuals or committees (where used within the group).

- **Director control provisions**

In group subsidiaries, it is also common to supplement the Model Articles with a “parent control” provision. This is typically drafted so that, while the company remains wholly owned (or where a shareholder holds a minimum threshold, often 90%), that shareholder can manage the board efficiently by written notice. In practice, this can include the ability to:

- appoint and remove directors at any time by notice (avoiding the need to convene meetings for routine group-driven board changes); and/or
- restrict the directors’ authority for specified matters by notice (for example, requiring shareholder sign-off for certain categories of decisions or preventing the

directors from taking particular actions without prior approval).

- **Future optionality**

Further adaptation could be needed if there is a prospect of:

- multiple share classes (including preference shares),
- minority investment or a JV partner,
- management equity or “good leaver / bad leaver” mechanics, it is usually better to build the architecture early.

WHEN BESPOKE (OR HEAVILY MODIFIED) ARTICLES ARE ADVISABLE

Bespoke or materially modified articles are typically advisable where the UK entity will have any of the following:

- Minority shareholders (investment round, JV, co-invest structures)
- Different economic rights (preference shares, fixed dividends, liquidation preferences)
- Enhanced voting rights or class consent mechanics
- Transfer restrictions that go beyond “standard” (drag/tag, compulsory transfers, leaver provisions)
- Regulatory or sector-specific governance requirements.

ARTICLES VS SHAREHOLDERS’ AGREEMENT IN THE UK

In the UK, articles and a shareholders’ agreements (SHAs) play different roles. The articles are the company’s public constitution (set the core governance rules) filed at Companies House and binding the company and all shareholders as members (including future shareholders). By contrast, a SHA is a private contract (usually between the shareholders, and often also the company) that is not filed publicly and typically contains more detailed commercial arrangements (funding, information rights, deadlock and exit mechanics). As a practical rule of thumb, where a right needs to “follow the shares” on a transfer and apply automatically to whoever holds the shares, it is often included in (or mirrored into) the articles; where it is commercially sensitive or relationship-focused, it is usually kept in the SHA. Given how flexible English law is for tailoring articles of association, a separate SHA is often unnecessary.

6. KEEPING THE UK SUBSIDIARY COMPLIANT

COMPANY RECORDS AND STATUTORY BOOKS

In the UK, “statutory books” is shorthand for the core company records that evidence ownership, authority and decision-making.

• Register of members (shareholders)

Every company must keep a register of members or shareholders at the registered office or a Single Alternative Inspection Location (SAIL), and it must be available for inspection.

• Minutes and resolutions (members’ and directors’ decisions)

Every company must record minutes of directors’ meetings and keep them for at least 10 years, and must also keep copies of shareholders’ resolutions, minutes of general meetings and sole member decisions for at least 10 years.

These records are what prove that key actions (e.g., opening a bank account, approving intercompany arrangements, issuing shares, signing a major contract) were properly authorised.

• Other statutory company records (where applicable)

In addition to the core statutory books, English law requires certain other company records to be kept and, in some cases, made available for inspection. Which records apply depends on the company’s circumstances. Common examples include directors’ service contracts, directors’ indemnities, records of resolutions, documents relating to a company’s purchase/redemption of its own shares, a register of debenture holders (if the company issues debentures), and copies of instruments creating/amending charges (where the company has granted security).

• The company secretary

A private limited company does not need a company secretary, but many international groups appoint one (internally or outsourced) as a governance and execution tool.

What a secretary typically handles (or coordinates):

- maintaining the register of members and the statutory pack,
- preparing board/shareholder minutes and written resolutions,

- managing Companies House filings and compliance diaries,
- coordinating signing processes and delegated authorities (especially where directors are overseas).

It must be noted that even if a secretary is appointed, directors remain legally responsible for compliance and proper filings.

• Single Alternative Inspection Location (SAIL)

A SAIL (Single Alternative Inspection Location) is an optional UK address a company can nominate as the place where certain company records/statutory registers are kept and made available for statutory inspection, instead of keeping them at the registered office.

To use a SAIL, the company must notify Companies House of the SAIL address (Form AD02) and then confirm which categories of records are held there (Form AD03).

COMPANIES HOUSE

• Confirmation statement

Every company, including dormant/non-trading, must file a confirmation statement at least once every 12 months, and within 14 days after the end of the review period.

The confirmation statement now also includes a confirmation that the company’s intended future activities are lawful.

• Annual accounts

Annual accounts provide very valuable information on the financial affairs of the company. The scope, format and filing method would depend on whether the company meets certain requirements. In particular, companies falling under the criteria to qualify as small company, micro-entity or dormant company can benefit from simplified regime.

The submission deadline in the case of private limited companies is nine (9) months from the accounting reference date except in the case of the first annual accounts, which are subject to a longer deadline.

• Keep Companies House informed about key changes

In addition to annual filings (accounts and the confirmation statement), an English company must keep the Companies House register accurate by notifying Companies House of certain event-driven changes within prescribed deadlines.

These filings cover key matters such as changes to directors or their details, PSC updates, changes to the registered

office, share allotments and (where relevant) the registration of charges.

The list of event-driven filings and the relevant forms is available at Companies House website ([link](#)). Most of the forms must be filed Within 14 days of the change.

HMRC

HMRC compliance depends on what the UK company actually does. The core building blocks are below.

• Corporation Tax: register, file, and pay

The company must tell HMRC it is liable for Corporation Tax within 3 months of starting to do business (for example, trading, employing staff, advertising, renting premises).

The company must file a Company Tax Return (CT600) and supporting documents, generally within 12 months after the end of the accounting period.

Corporation Tax is generally payable 9 months and 1 day after the end of the accounting period.

• VAT: register when required and file digitally

VAT registration is required if taxable turnover exceeds £90,000 (standard threshold).

VAT returns are typically quarterly, and the online submission (and payment) deadline is usually one calendar month and 7 days after the period end.

VAT-registered businesses generally need to comply with Making Tax Digital for VAT (digital records and submission via compatible software).

PAYE AND PENSIONS

If the UK subsidiary employs staff (including secondees on UK payroll), it will need PAYE registration and setting up a workplace pension.

7. DIRECTORS' FIDUCIARY DUTIES

A UK director role is not "administrative". UK law expects directors to use the UK company as their reference point and to exercise real judgment. The statutory "general duties" sit mainly in sections 171–177 of the Companies Act 2006 and are owed to the company (not to the parent, the shareholder, or the group).

• Duty 1: Act within powers (Companies Act 2006, s171)

A director must (i) act in accordance with the company's constitution (articles and shareholder decisions) and (ii) use director powers only for the purposes for which they were given. In practice, this means following the governance "rulebook" and avoiding the use of powers to reach an outcome for an improper purpose.

• Duty 2: Promote the success of the company (Companies Act 2006, s172)

A director must act in the way they consider, in good faith, is most likely to promote the success of the company for the benefit of members as a whole, and in doing so must have regard to factors such as long-term consequences, employees, supplier/customer relationships, community/environment impact, reputation for high standards, and fairness between members.

• Duty 3: Exercise independent judgment (Companies Act 2006, s173)

Directors must exercise their own judgment and cannot simply "follow instructions", except where the company has lawfully agreed to restrict discretion or where the constitution authorises it.

• Duty 4: Exercise reasonable care, skill and diligence (Companies Act 2006, s174)

Directors must meet a standard that combines (i) what a reasonably diligent person would do in that role and (ii) the director's own actual knowledge and experience. In practice this translates into an obligation to read papers, understand material risks, ask questions, and ensure the company has appropriate financial and compliance oversight.

• Duty 5: Avoid conflicts of interest (Companies Act 2006, s175)

A director must avoid situations where they have (or could have) a direct or indirect interest that conflicts (or may conflict) with the company's interests. Intercompany arrangements often create perceived conflicts because directors may sit on both parent and subsidiary boards. For that reason it is important to identify conflicts early, follow the articles' authorisation mechanics (where available), and document the process clearly.

• Duty 6: Not accept benefits from third parties (Companies Act 2006, s176)

Directors must not accept benefits from third parties that arise because they are a director or because of what they do (or do not do) as a director. This captures obvious issues (bribes) and also more subtle ones (commissions, kickbacks,

“introducer fees”, or benefits linked to supplier/customer relationships).

- **Duty 7: Declare interest in proposed transactions (Companies Act 2006, s177)**

If a director is in any way directly or indirectly interested in a proposed transaction or arrangement with the company, they must declare the nature and extent of that interest to the other directors. For group subsidiaries, this is frequently relevant to intercompany services, IP licences, funding, and guarantees—where the declaration should be made early and properly recorded.

8. FREQUENTLY ASKED QUESTIONS

Below are the questions we most often receive from our Spanish and non-UK clients when setting up a subsidiary in England & Wales.

- **Can directors be based abroad?**

Yes. UK directors do not have to live in the UK (although the company must have a UK registered office address).

- **Can another company act as a director (a “corporate director”)?**

A UK company must always have at least one director who is a natural person (an individual).

Subject to that requirement, a corporate director can be used in principle, but the UK is moving towards stricter limits on corporate directors. The Government’s published implementation plan indicates that, once restrictions are implemented, corporate directors will be permitted only in narrower circumstances (including an all-natural-person board for the corporate director, mandatory ID verification for those individuals, and a ban on overseas entities acting as corporate directors). The timetable for these restrictions is not expressed as a fixed date in the plan.

- **Can the parent company be the sole shareholder of the UK subsidiary?**

Yes, and it is very common. Where a corporate shareholder sits above the UK company, the UK PSC analysis becomes important (see below).

- **What is a PSC and how does it apply when the shareholder is a corporate parent (especially overseas)?**

A PSC is someone who meets one or more “nature of control” tests (for example, holding more than 25% of shares or voting rights). The company must identify PSCs

and keep Companies House updated; PSCs must also verify their identity and provide their personal code

- **What information about our directors and owners is public?**

Directors’ names and certain details appear on the public register. Directors must provide a service address (published); their residential address is protected.

A company’s registered email address must also be provided and kept up to date, but it is not published on the public register.

- **Do we need to appoint a company secretary?**

For a private limited company, this is not mandatory.

However, many groups still appoint a secretary (or allocate “company secretarial” responsibilities internally or to a provider) because it supports good governance and compliance discipline.

- **Do we need “statutory books”? Where do we keep them?**

Even where Companies House reforms reduce or change certain register requirements, groups still typically maintain a set of internal corporate records (often called “statutory books”) as a governance and audit trail, particularly for board and shareholder decisions.

One area to call out specifically: companies must still maintain a register of members (shareholders) and keep it at the registered office or a SAIL address, and make it available for inspection where required.

- **What is a SIC code and why does it matter?**

A SIC code is the UK’s “Standard Industrial Classification” code used to describe the company’s business activities on the Companies House register. You must select from the condensed list used for Companies House filings.

We recommend picking codes that reflect what the UK entity will actually do (not just what the group does globally). It is a small detail that frequently comes up in procurement, banking and diligence.

- **What are the rules for the registered office and registered email address?**

A company must maintain a registered office at an “appropriate address” (in practice: an address where official communications can reliably be received and brought to the attention of the company).

Similarly, the company must maintain an “appropriate” registered email address for Companies House communications.

This is why many non-UK groups use a professional registered office and secretarial service when establishing a UK subsidiary.

- **Do we need a UK bank account to incorporate? When is it needed?**

It is not a legal prerequisite to incorporate, but in practice most groups open a dedicated account early because it simplifies customer receipts, supplier payments and (where relevant) payroll and tax administration.

- **What is the “statement of lawful purpose”? When incorporating a company (and on**

confirmation statements), the company must confirm that its activities are lawful. This was introduced as part of the recent Companies House reforms.

- **Can we use a PO Box as the registered office?**

No. The registered office must be an “appropriate” address. This requires a physical UK address where post can be reliably brought to the company’s attention and where delivery can be acknowledged.

9. HOW WE SUPPORT THE ESTABLISHMENT OF UK SUBSIDIARIES

Tribeca helps Spanish and other non-UK international groups set up and run UK subsidiaries by managing the full workstream: incorporation (including the Companies House identity verification steps), the initial governance and authorities package, and the documentation needed to open bank accounts and start contracting.

We focus on getting the UK entity operational quickly, while ensuring the structure and filings will withstand bank KYC, procurement checks and future diligence.

OUR SERVICES

- **Incorporation and “day one” set-up**

- Incorporation management (Companies House filings and coordination of identity verification steps where relevant).

- Governance pack tailored to the group (board minutes, shareholder resolutions, delegated authorities and signing arrangements).
- PSC and group structure review to ensure the public register position is correct and consistent with the group chart.
- Share capital set-up (including intra-group funding mechanics where required).

- **Company secretarial and compliance support**

- Company secretarial service to keep statutory records up to date (including the register of members, resolutions and minutes) and to run a compliance diary.
- Event-driven filings support (director changes, share issuances, charges, registered office details, PSC updates).
- Ongoing compliance calendar aligned to group reporting, audit and consolidation timelines.

- **Registered office and registered email service**

- Registered office service at an appropriate address, with reliable mail handling and escalation procedures.
- Registered email service support to ensure Companies House communications are monitored and actioned.
- Optional SAIL address arrangements where appropriate for inspection locations and record-keeping.

- **Articles, shareholders’ agreements and investment readiness**

- Model Articles review and targeted modifications for group subsidiaries (for example, governance controls and clean decision-making mechanics).
- Bespoke articles where the structure requires it (multiple share classes, minority shareholders, JV features).
- Shareholders’ agreements (SHA) for joint ventures, minority investments or internal group governance.
- Subscription and equity documentation (subscription agreements, share allotments, shareholder consents).

- **Commercial contracting and operational readiness**

- Services and intercompany agreements (intragroup loans, management services, cost recharges, IP licensing, secondment frameworks) drafted to align with group policy and practical transfer pricing requirements.

- Employment documentation for UK hires (employment contracts, consultancy agreements, bonus and incentive terms, restrictive covenants).
- Commercial contracts including adaptation of existing templates to UK law and market practice (SaaS terms, supply, distribution, agency, procurement frameworks).
- E-commerce package (UK-facing terms and conditions, privacy and cookie materials, consumer compliance positioning and operational contracting support).

• **Coordination with tax and accountant advisors**

We often act as the coordinating point between the client’s finance team and the relevant UK accounting / payroll firm and, where relevant, group tax advisers, so that corporate documentation, tax registrations and day-to-day operating processes are aligned.

STRATEGIC ALLIANCE WITH HCR

Tribeca works very closely with HCR Law, a UK law firm, under a formal strategic alliance. Our collaboration is based on a shared approach to client service and allows us to operate as a single, coordinated team when needed, ensuring continuity and efficiency for clients.

Through Tribeca’s strategic alliance with HCR, we can assemble a joined-up UK support team for clients who need broader UK coverage alongside the subsidiary set-up, including specialist input where required (for example, incentive plans, immigration, real estate, disputes and regulated-sector queries). This allows clients to keep a single coordinated workstream while accessing the right UK expertise at the right time.

For further information on HCR Law, please visit: <https://www.hcrlaw.com/>



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Hector is a lawyer qualified in both Spain (*abogado*) and England and Wales (*solicitor*), providing dual-jurisdiction expertise highly valued by clients. He specialises in a broad range of corporate and commercial matters, including mergers and acquisitions (M&A), joint ventures, commercial contracts and intellectual property.

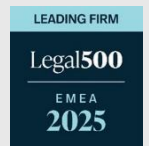


ABOUT TRIBECA

We are an international corporate law firm based in **London, Madrid and Zaragoza**, advising Spanish and other non-UK companies on **UK market entry, expansion and cross-border transactions**. We operate through a boutique, partner-led model, delivering highly tailored, agile and efficient legal advice through lean and experienced teams, with a clear focus on speed, commercial clarity and execution. Our legal practice is recognized by several rankings and industry publications, including Legal 500, Chambers and Partners and Best Law Firms.



Spanish Chamber of Commerce in the United Kingdom
EST. 1886



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