

## CO.SH.CA.22

### CHF – SH19 Statement of Capital

A purchase of own shares occurs when a company purchases shares from an existing shareholder and the shares are not subsequently reissued. Please see ["Own Share Purchase out of Capital"](#) for more information.

Form SH19 has been included in the Companies Act 2006, notably the provisions relating to the use of capital where the purchase of own shares is for the purposes of an employees' share scheme.

If a resolution has been passed authorising the purchase of own shares for the purposes of an employees' share scheme, the Statement of Capital must be completed and sent to Companies House under cover of a letter.

This document is in PDF format and can be downloaded from the Companies House website by clicking on the link: <https://www.gov.uk/government/publications/own-share-purchase-out-of-capital-when-reducing-capital-in-a-company-sh19>

When a company purchases shares in itself from an existing shareholder, it is deemed to be a purchase of own shares. Please see ["Own Share Purchase out of Capital"](#) for more information.

From April 2013 changes to the Companies Act 2006, a simpler procedure for approving the purchase of own shares for the purposes of an employees' share scheme.

When a company purchases shares in itself for the purposes of an employees' share scheme, the Statement of Capital must be completed and sent to Companies House (ESS).

This document is in PDF format and can be found on the Companies House website by clicking on the relevant page: <https://www.gov.uk/government/publications/own-share-purchase-out-of-capital-when-reducing-capital-in-a-company-sh19>

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