

Nomination of a New Annual Return Date

Section 346(2)(b) Companies Act 2014

This form must be filed together with an annual return and shall be delivered to the Registrar not later than 28 days after the company's existing annual return date. It is not necessary to annex financial statements to the annual return.

Company number

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CRO receipt date stamp and CRO barcode

Please complete using black typescript or BOLD CAPITALS, referring to explanatory notes

Company name

in full

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hereby nominates to the Registrar of Companies, pursuant to section 346(2) Companies Act 2014, a new annual return date. *note one*

That new annual return date shall be

Day	Month	Year								
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being a date not later than six months after the company's existing annual return date. *note two*

This form is filed together with the annual return made up to

Day	Month	Year								
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being the company's existing annual return date. *note two*

Certification

note three

I hereby certify that the particulars contained in this form are correct and have been given in accordance with the Notes on Completion of Form B73.

	Name <i>in block letters or typescript</i>				
<input type="checkbox"/> Director	<input type="checkbox"/> Secretary				
	Date <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td></tr></table>				

Presenter details

Person to whom queries can be addressed

Name		
Address		
Telephone number	Fax number	
Email	Contact Person	
DX number/Exchange	Reference number	

NOTES ON COMPLETION OF FORM B73

These notes should be read in conjunction with the relevant legislation.

- General** This form must be completed in full and in accordance with the following notes. Where "not applicable", "nil" or "none" is appropriate, please state
- note one** Form B73 must be submitted together with the annual return (form B1). The form B1 must be submitted on time. The annual return of a company is required to be made up to a date which is not later than its annual return date (ARD) (Section 346(1) Companies Act 2014). Section 345/346 sets out the manner in which a company's ARD is determined and in which same may be altered.
- note two** Section 345 Companies Act 2014 provides that for *companies incorporated before the commencement of this section*, the company's existing annual return date (as determined in accordance with the prior Companies Acts) shall be taken to be its annual return date falling next after that commencement and the annual return date of the company, in each subsequent year, shall be the anniversary of such date.
- In the case of a company incorporated on or after the commencement of section 345, the first annual return date of the company shall be the date 6 months after the date of its incorporation and the annual return date of the company, in each subsequent year, shall be the anniversary of its first annual return date.
- note three** Place a tick in the relevant box.

Further Information

Alteration of ARD

(A) Extending the ARD using a B73 form

If a company wishes to extend its ARD, it can do so by

- (i) delivering an annual return to the CRO, not later than 28 days after the existing ARD, to which no financial statements need be annexed;
- (ii) nominating on this prescribed form (Form B73) the new ARD, which date may be no later than six months after its existing ARD. Section 346(2) Companies Act 2014

NOTE: When extending the ARD, it should be borne in mind that financial statements are required to be filed with the next annual return, which financial statements may predate the new ARD by no more than nine months.

A company may, if it wishes, again extend its ARD using Form B73, but not until at least five years have elapsed since it last extended its ARD.

(B) Moving the ARD to an earlier date without filing a B73 form

If a company wishes to bring its annual return date forward, it can do so by making up its annual return to a date which is prior to its initial ARD. Section 345 Companies Act 2014. In such a case, the annual return is required to be delivered to the CRO not later than 28 days after the date to which the return has been made up. Its ARD in subsequent years will fall on the anniversary of the date to which the return has been made up. The box on the form B1 (first page) should be ticked to indicate that the date is being brought forward.

CRO address

When you have completed and signed the form, please file with the CRO. The Public Office is at 14 Parnell Square, Dublin 1. The DX address for the CRO is 145001.

If submitting by post, please send with the prescribed fee and Form B1 to the Registrar of Companies at:

Companies Registration Office, O'Brien Road, Carlow, County Carlow, R93 E920

DX Address: 271004. DX Exchange: Carlow 2

Payment

If paying by cheque, postal order or bank draft, please make the fee payable to the Companies Registration Office. Cheques or bank drafts must be drawn on a bank in the Republic of Ireland.

Please carefully study the notes above. A Form B73 that is not completed correctly or is not accompanied by the correct fee is liable to be rejected and returned to the presenter by the CRO. Unless the document, duly corrected, is relogged in the CRO within 14 days, it will be deemed to have never been delivered to the CRO.

**FURTHER INFORMATION ON COMPLETION OF FORM B73 IS AVAILABLE FROM www.cro.ie
OR BY EMAIL info@cro.ie**