



## 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**

With effect from 1 March 2002, 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 127(1) Companies Act 1963 (inserted by section 60 Company Law Enforcement Act 2001)). Section 127 (as amended) sets out the manner in which a company's ARD is determined and in which same may be altered; see below **Further information, Alteration of ARD.**

### **note two**

Section 127(5) Companies Act 1963 provides that for *companies incorporated prior to 1 March 2002*, (a) which have delivered an annual return, the initial ARD is the anniversary of the date to which the most recent annual return delivered to the CRO was made up; (b) which have not delivered an annual return, the initial ARD is the first day after 1 March 2002 that is six months after the date on which the company's anniversary of incorporation falls. For *companies incorporated on or after 1 March 2002*, the initial ARD is six months after the day of incorporation. ARDs in subsequent years will fall on the anniversary of the initial ARD, unless that date has been altered by the company in accordance with section 127.

### **note three**

Place a tick in the relevant box.

## Further Information

### **Deadline for delivery of annual return to CRO**

The annual return is required to be delivered to the CRO not later than 28 days after the ARD.<sup>1</sup> Non-filing of an annual return is a serious offence and leaves the company liable to an on-the-spot fine, prosecution and/or strike off and/or its directors liable to an on-the-spot fine and/or prosecution.

### **Late filing penalty**

A late filing penalty of €100 will become due on the day after the expiry of the filing deadline, with a daily penalty amount of €3 accruing thereafter.<sup>2</sup>

### **Timeliness of accounts**

The accounts required to be annexed to the annual return are required to (a) cover the period since the end of the period covered in the last set of accounts filed with the CRO, and (b) be made up to a date not earlier by more than nine months than the date to which the annual return is made up. This nine month rule may necessitate the company's ARD having to be brought forward or set back.

### **Alteration of ARD**

#### **(A) Bringing the ARD forward**

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 more than 14 days prior to its initial ARD.<sup>3</sup> Its ARD in subsequent years will fall on the anniversary of the date to which the return has been made up.

#### **(B) Extending the ARD**

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 initial ARD, to which no accounts need be annexed;<sup>4</sup>
- (ii) nominating on this prescribed form (Form B73) the new ARD, which date may be no later than six months after the initial ARD.<sup>5</sup>

**NOTE** When extending the ARD, it should be borne in mind that accounts are required to be filed with the next annual return, which accounts 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.

### **CRO address**

When you have completed and signed the form, please send with the prescribed fee and Form B1 to the Registrar of Companies at:

Parnell House, Parnell Square, Dublin 1  
DX 145001 Parnell House

<sup>1</sup> Or within 28 days of such earlier date to which the return may have been made up.

<sup>2</sup> This is in addition to the standard filing fee of €30 per annual return.

<sup>3</sup> Section 127(8). 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.

<sup>4</sup> Where, however, a company has already extended its ARD pursuant to section 127(11), it may not further extend the ARD pursuant to section 127(9) before such time as it has delivered to the Registrar an annual return made up to the ARD nominated pursuant to section 127(11).

<sup>5</sup> Section 127(11) Companies Act 1963

**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.**