

Obligation to make annual return

343. (1) In this section “annual return date”, in relation to a company, means the date in relation to that company as provided under section 345 and “first annual return date”, in relation to a company, shall be read accordingly.

(2) Subject to the provisions of this section, a company shall deliver to the Registrar an annual return in accordance with subsection (4) not later than 28 days after the annual return date of the company.

(3) However, if the annual return is made up to an earlier date than the company's annual return date, it shall be so delivered not later than 28 days after that earlier date.

(4) An annual return of a company shall—

(a) be in the prescribed form and contain the prescribed information, and

(b) be made up to a date that is not later than its annual return date,

except that the first annual return falling to be made by a company after it is incorporated shall be made up to the date that is its first annual return date.

(5) The court, on an application made (on notice to the Registrar) by a company, may, if it is satisfied that it would be just to do so, make an order extending the time for the purposes of subsection (2) or (3) in which the annual return of the company in relation to a particular period may be delivered to the Registrar; only one such order may be made as respects the particular period to which the return concerned of the company relates.

(6) Within 28 days after the date on which an order under subsection (5) is made, or such longer period as the court may allow on the making of the order, the company to which the order relates shall deliver a certified copy of the order to the Registrar; if the order is not received by the Registrar within whichever foregoing period is applicable it shall not be valid for the purposes of subsection (5).

(7) In respect of an annual return that is to be delivered on or after the commencement of this section, the court for the purposes of subsection (5) shall be the District Court for the District Court district where the registered office of the company is located or the High Court.

(8) Subsection (2) shall not apply in respect of any annual return date that falls during a period when the company is in the course of being wound up and a liquidator stands appointed to it.

(9) Subsection (2) shall not apply in respect of any annual return date that falls during a period when the company is in the course of being voluntarily struck off the register by the Registrar pursuant to sections 731 to 733 but—

(a) subsection (10) has effect as regards the interpretation of this subsection, and

(b) in addition to the foregoing, the exemption conferred by this subsection shall cease to apply where the company is not ultimately dissolved on foot of that procedure or, if it is dissolved on foot thereof, where it is subsequently restored to the register.

(10) For the purposes of subsection (9), the period when the company is in the course of being voluntarily struck off the register by the Registrar pursuant to sections 731 to 733 shall only be regarded as having commenced on the publication by the Registrar of a notice under section 732 in relation to that application.

(11) If a company fails to comply with the requirements of this section, the company and any officer of it who is in default shall be guilty of a category 3 offence.

(12) In subsection (11) “officer” includes any shadow director and de facto director.