

Overall limitation on discretions with respect to length of financial year and annual return date

273. (1) The discretions of a company under this Part with respect to the length of its financial year or to its annual return date are subject to the overall limitation that those discretions must be exercised in a manner that results in compliance by the company with the following requirement.

(2) That requirement is that which arises under section 347 (4) relating to the earliest date to which the documents annexed to an annual return must be made up.