

Special provision for annual return delivered in a particular form

344. (1) In this section—

“electronic means” means those provided for under the Electronic Commerce Act 2000 and effected in compliance with any requirements of the Registrar of the kind referred to in sections 12(2)(b) and 13(2)(a) of that Act;

“required documents” means the documents referred to in section 347 or, as the case may be, both that section and section 348;

“required period” means the period referred to in section 343 (2) or (3), as the case may be, or, where that period stands extended in accordance with section 343 (5) and (6), that period as it stands so extended.

(2) Where a company makes its annual return by electronic means to the Registrar within the required period then, notwithstanding that none of the required documents have been annexed to the annual return, the annual return shall be deemed to have been delivered to the Registrar within the required period with the foregoing documents annexed to it if those documents are delivered to the Registrar within 28 days after the date on which the annual return has been delivered to the Registrar by electronic means.