

Annual return date

345. (1) Unless it is altered by the company or the Registrar in accordance with section 346, the annual return date of a company in any year shall be the date determined by this section.

(2) In the case of a company incorporated before the commencement of this section—

(a) 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

(b) the annual return date of the company, in each subsequent year, shall be the anniversary of the date referred to in paragraph (a).

(3) In the case of a company incorporated on or after the commencement of this section—

(a) the first annual return date of the company shall be the date 6 months after the date of its incorporation, and

(b) the annual return date of the company, in each subsequent year, shall be the anniversary of its first annual return date.