

**Nomination of a new Annual Return
Date for holding and/or subsidiary
undertaking**

Section 346(5) Companies Act 2014

CRO receipt date stamp and CRO barcode

Company number

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Please complete using black typescript or BOLD CAPITALS, referring to explanatory notes

Company name

*in full
note one*

A Holding Undertaking hereby nominates, pursuant to section 346(5) Companies Act 2014, a new annual return date so that it coincides with its subsidiary undertaking

note two

A Subsidiary undertaking hereby nominates, pursuant to section 346(5) Companies Act 2014, a new annual return date so that it coincides with its holding undertaking

Under Section 346(5) Companies Act 2014, the alteration of the Annual Return Date will ensure that the holding company's and subsidiary undertaking's annual return date will now correspond. *note three*

That new annual return date shall be

Day		
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Month		
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Year				
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Other Company's Name

Other Company's Number

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Certification

note four

I hereby certify that the particulars contained in this form are correct and have been given in accordance with the Notes on Completion of Form B78A. I hereby certify that all of the directors of the company have consented to the alteration.

Signature

Name *in block letters or typescript*

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Director

Secretary

note two

Date

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Presenter details

Person to whom queries can be addressed

Name

Address

Telephone number

Email

DX number/Exchange

NOTES ON COMPLETION OF FORM B78a

These notes should be read in conjunction with the relevant legislation.

- General** Section 346(5) Companies Act 2014 states "Where it appears to the Registrar desirable for a holding company or a holding company's subsidiary undertaking to extend its Annual Return Date (ARD) so that the subsidiary undertakings ARD may correspond with that of the holding company, the Registrar may, on the application or with the consent of the directors of the company or undertaking whose ARD is to be extended, direct that an extension is to be permitted in the case of that company or undertaking".
- This is to allow the ARDs of the subsidiary undertaking and holding company to correspond. 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** Where the extension applied for is permitted by the Registrar, the ARD of the company concerned shall thereafter be each anniversary of the new ARD.
- note two** Place a tick in the relevant box.
- note three** Form B78a may not be accepted by the Registrar of Companies
- (i) if the effect of the notice would result in a financial year in excess of 18 months,
 - (ii) if the effect of the notice would result in the ARD date being more than nine months after the end of the company's financial year end date (unless a Form B83 is also filed extending the company's financial year end date),
 - (iii) where the ARD for that year has passed
 - (iv) if the alteration would result in a gap in the periods covered by the company's financial statements
 - (v) if the alteration would result in a company not filing an annual return in any year.
- note four** The form must be signed by a director or secretary of the company applying to have its ARD extended. In making this application, the director or secretary must confirm that all of the directors of the company whose ARD is to be extended have given their consent to the extension in order to align the company's ARD with that of either a holding or subsidiary undertaking.

Further Information

CRO address

When you have completed and signed the form, please file with the CRO. The Public Office is at Bloom House, Gloucester Place Lower, Dublin 1.

If submitting by post, please send with the prescribed fee to the Registrar of Companies at:

Companies Registration Office, O'Brien Road, Carlow, County Carlow, R93 E920

DX Address: 271004. DX Exchange: Carlow 2

Payment

If paying by cheque, postal order or bank draft, please make the fee payable to the Companies Registration Office. Cheques or bank drafts must be drawn on a bank in the Republic of Ireland. Payment may also be made by credit card on CORE and at the CRO Public Office.

Please carefully study the notes above. A Form B78a 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.

**FURTHER INFORMATION ON COMPLETION OF FORM B78a IS AVAILABLE FROM www.cro.ie
OR BY EMAIL info@cro.ie**