



Change of Accounting Reference Period

In accordance
with Section 268
of the Companies
Act 2014

Please insert Company Number below:
(Include an ' ' immediately before and after the
number)

Company Number

**Company Name
In Full**

**Date of Accounting
Reference Period ¹**

New Accounting Reference Period — Has the accounting reference period been shortened or extended?

If the date has been Shortened - Please complete 'Date shortened as to end on'

If the date has been Extended - Please complete 'Date extended as to end on'

**Date shortened
so as to end on**

**Date extended
so as to end on**

I ² _____ am signing this form on behalf of the company

Signature _____ Position held _____

Date _____

¹ Please enter date of period you wish to change i.e. the company's current or immediately previous accounting period)

² This form may be signed by a Director, Secretary or Person duly authorized by the company

Change of accounting reference period.

268.(1) A company may, by notice given to the Registrar, specify a new accounting reference date having effect in relation to—

- . (a) the company's current accounting reference period and subsequent periods; or
- . (b) the company's previous accounting reference period and subsequent periods,

and, for this purpose, a company's previous accounting reference period means the one immediately preceding its current accounting reference period.

(2) The notice must state whether the company's current or previous accounting reference period—

- . (a) is to be shortened, so as to come to an end on the first occasion on which the new accounting reference period falls or fell after the beginning of the period;
- . (b) is to be extended, so as to come to an end on the second occasion on which that date falls or fell after the beginning of the period. 592

Companies Act 2014 [No. 19 of 2014]

(3) A notice extending a company's current or previous accounting reference period is not effective if given less than 3 years after the end of an earlier reference period of the company that was extended under this section.

(4) Subsection (3) does not apply—

- . (a) to a notice given by a company that is a subsidiary undertaking or parent undertaking of another EEA undertaking if the new accounting reference date coincides with that of the other EEA undertaking or, where that undertaking is not a company, with the last day of its financial year; or
- . (b) where the Minister directs that it should not apply, which he may do with respect to a notice that has been given or that may be given.

(5) A notice under this section may not be given in respect of a previous accounting reference period if the period for filing accounts and reports for the financial year by reference to that accounting period has already expired.

(6) An accounting reference period may not be extended so as to exceed 18 months and a notice

under this section is ineffective if the current or previous accounting reference period as extended in accordance with the notice would exceed that limit; but this subsection does not apply where the company is under administration.

(7) In this section “EEA undertaking” means an undertaking established under the law of any part of the United Kingdom or Gibraltar or the law of any other EEA state.