

**Alteration of  
Financial Year End Date**

Section 288(4) Companies Act 2014

Company number

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CRO receipt date stamp and CRO barcode

**Please complete using black typescript or BOLD CAPITALS, referring to explanatory notes****Company name***in full  
note one*


hereby alters, pursuant to section 288(4) Companies Act 2014, the financial year end date of the company.

*note two*

That new financial year end date shall be

Day	Month	Year								
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***The above date will become your actual financial year end  
for future filings***

The nomination of the new financial year end date relates to:

*note three  
and four*

- ☐ Current financial year end date
- ☐ Previous financial year end date

If appropriate, please tick relevant box:

Section 288(9) of the Companies Act 2014 does not apply to the company on the following ground.

- ☐ Section 288(10)(a) Companies Act 2014 - The company is a subsidiary undertaking or holding undertaking of another EEA undertaking and the new financial year end now coincides with that of the EEA undertaking.
- ☐ Section 288(10)(b) Companies Act 2014 - The company is being wound up.
- ☐ Section 288(10)(c) Companies Act 2014 - Direction from Director of Corporate Enforcement.

**Certification**

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 B83

Signature

Name *in block letters or typescript*

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*note four*☐ Director ☐ Secretary

Date

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**Presenter details**

Person to whom queries can be addressed

Name

Address

Telephone number

Email

DX number/Exchange

	Fax number
	Contact Person
	Reference number

## NOTES ON COMPLETION OF FORM B83

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

**General** 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** Please indicate whether the financial year end date being altered is its current financial year end date or its previous financial year end date.

Where this notice is given to the Registrar then—

(a) each subsequent financial year end date shall be the anniversary of the new financial year end date specified in this notice; and

(b) in consequence, the commencement of each of the financial years that follow the new financial year end date so specified is postponed or, as the case may be, brought forward by the appropriate period of time.

**note two** Form B83 can 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 or

(ii) where the period for delivering financial statements to the Registrar for that previous financial year has expired.

(iii) if the alteration would result in a gap in the periods covered by the company's financial statements

(iv) if the alteration would result in a company not filing an annual return in a given year

(v) if the new B83 notice is made less than 5 years after a previous B83 notice.

With regards to point (v), there is an exemption to the 5 year rule under section 288(10) Companies Act 2014 for a subsidiary undertaking or holding undertaking of another EEA undertaking if the new financial year end date specified coincides with that of the other EEA undertaking or where it is being wound up.

**note three** A company's "previous financial year end date" means the date immediately preceding its current financial year.

**note four** Place a tick in the relevant box.

**PLEASE NOTE** With regards to applications made to the **CEA** under s288(10)(c) CA 2014, please note that the power of the Director is discretionary. **The application may be refused.**

### Further information

**CRO address** When you have completed and signed the form, please file with the CRO. 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

DX: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. Please consider electronic payment options - see [www.cro.ie](http://www.cro.ie) regarding credit card options, customer accounts etc.

**Please carefully study the explanatory notes above. A Form B83 that is not completed correctly or is not accompanied by the correct documents or fee is liable to be rejected and returned to the presenter by the CRO pursuant to section 898 Companies Act 2014. 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 B83, INCLUDING THE PRESCRIBED FEE, IS AVAILABLE FROM [www.cro.ie](http://www.cro.ie) OR BY E-MAIL [info@cro.ie](mailto:info@cro.ie)**