CRO AN OIFIG UM CHLÁRÚ CUIDEACHTAÍ
COMPANIES REGISTRATION OFFICE

# QP73

## Nomination of a New Annual Return Date

Section 346(2)(b) Companies Act 2014 as applied by the European Union (Qualifying Partnerships: Auditing and Accounting) Regulations 2019.

**This form must be filed together with an annual return and shall be delivered to the Registrar not later than 56 days after the qualifying partnership's initial annual return date. It is not necessary to annex accounts to the annual return.**

Qualifying Partnership number
*note one*

| | | | | | |
|---|---|---|---|---|---|
| | | | | | |

CRO receipt date stamp and CRO barcode

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

**Qualifying Partnership name**
*note two*

hereby nominates to the Registrar of Companies, pursuant to section 346(2)(b) Companies Act 2014 as applied by the European Union (Qualifying Partnerships: Auditing and Accounting) Regulations 2019, a new annual return date.

*note three*

That new annual return date shall be Day __ Month __ Year ____
being a date not later than six months after the qualifying partnership's existing annual return date

*note four*

This form is filed together with the annual return made up to Day __ Month __ Year ____
being the qualifying partnerships's initial annual return date.

**Certification**

I hereby certify that the particulars contained in this form are correct and have been given in accordancewith the Note of Completion of Form QP73.

Name of the partner of the qualifying partnership
*note five*

Name of person signing on behalf of that partner

*Name in block letters or typescript*

**Signature**

**Date**

**Presenter details**

| | | | |
|---|---|---|---|
| Name | | | |
| Address | | | |
| | | | |
| DX number | | DX exchange | |
| Telephone number | | Fax number | |
| Email | | Reference number | |

## NOTES ON COMPLETION OF FORM QP73

**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** If this is the first return by the Qualifying Partnership, you must first contact the Qualifying Partnerships section of the Companies Registration Office by email at QPN@cro.ie in order to obtain a Qualifying Partnership Number.

The email to the Qualifying Partnerships section should include at least the following information in the following order-

1. The initial date of creation of the partnership;
2. The names of the partners;
3. The name of the partnership (if any);
4. If the qualifying partnership is a limited partnership, the registration number of the limited partnership; and
5. The date upon which the partnership became a qualifying partnership.

If this form is submitted without inclusion of a Qualifying Partnership Number, it will be returned to you.

**note two** Where the Qualifying Partnership is a Limited Partnership registered under the Limited Partnerships Act 1907, insert the name of the partnership.

In all other cases, insert the date of creation of the partnership and the names of all of the partners of the partnership. If there is insufficient space for the names of all of the partners, please include same on a continuation sheet which should be attached to this form.

**note three** Form QP73 must be submitted together with Annual Return QP1. The form QP1 must be submitted on time. The annual return of a qualifying partnership is required to be made up to a date which is not later than its annual return date (ARD) (Section 346(1) Companies Act 2014) as applied by the European Union (Qualifying Partnerships: Auditing and Accounting) Regulations 2019. Sections 345 and 346 of the Companies Act 2014 as applied sets out the manner in which a qualifying partnership’s ARD is determined, and in which same may be altered.

**note four** Section 345 of the Companies Act 2014 as applied by the Regulations provides that for qualifying partnerships formed prior to the commencement of section 345 Companies Act 2014, the qualifying partnerships 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 the annual return date of the qualifying partnership, in each subsequent year, shall be the anniversary of such date.

In the case of a qualifying partnership formed after the date of the commencement of section 345 of the Companies Act 2014, the first annual return of the qualifying partnership shall be the date 6 months after the date of its formation and the annual return date of the qualifying partnership, in each subsequent year, shall be the anniversary of its first return date.

**note five** All the partners are to be listed if the partner is not a company/limited partnership.

FURTHER INFORMATION ON COMPLETION OF THIS FORM IS AVAILABLE FROM cro.ie
OR BY E-MAIL info@cro.ie