AN OIFIG UM CHLÁRÚ CUIDEACHTAÍ
COMPANIES REGISTRATION OFFICE

QP83

Alteration of Financial Year End Date

Section 288(4) Companies Act 2014 as applied by the European Union (Qualifying Partnerships: Auditing and Accounting) Regulations 2019.

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*

note three

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

note four

That new financial year end date shall be Day Month Year

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 five and six

☐ 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 qualifying partnership on the following ground:

☐ Section 288(10)(a) Companies Act 2014 - The qualifying partnership 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 qualifying partnership is being wound up.

☐ Section 288(10)(c) Companies Act 2014 - Direction from Corporate Enforcement Authority.

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 QP83

Name of the partner of the qualifying partnership
note seven

Name of person signing on behalf of that partner

Name in block letters or typescript

Signature

Date

Presenter details

Person to whom queries can be addressed

Name	
Address	
Telephone number	Fax number
Email	Contact Person
DX number/Exchange	Reference number

NOTES ON COMPLETION OF FORM QP83

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 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 of Companies 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 four Form QP83 cannot 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 qualifying partnership's financial statements
(iv) if the alteration would result in a qualifying partnership not filing an annual return in a given year
(v) if the new QP83 notice is made less than 5 years after a previous QP83 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 five A qualifying partnership's “previous financial year end date” means the date immediately preceding its current financial year.

note six Place a tick in the relevant box.

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

PLEASE NOTE With regards to applications made to the CEA under section 288(10)(c) of the Companies Act 2014, please note that the power of the Authoity is discretionary. The application may be refused.

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