

## **The Dreaded Annual Return Date (ARD) for Limited Companies!**

A limited company's Annual Return date (ARD) is the date the Annual Return form is made up to for filing with the Companies Registration Office (CRO).

The Annual Return form B1 must be filed within 28 days of the ARD otherwise the company's Financial Statements will be subject to audit for 2 years.

The first ARD date is 6 months after the company has been incorporated and cannot be changed.

After the company year-end date has been decided, the second ARD can be extended by six months maximum by filing forms B1 and B73. However there can only be a maximum of 9 months between the company year end and the ARD.

An ARD can only be extended once every 5 years but it can be reduced if required.

A company has 28 days after the ARD to file the Annual Return B1. This can be extended by another 28 days if an e-filing with the CRO is made on or before the 28 days after the ARD.

The maximum extension after the ARD is 56 days.