Bille na gCuideachtaí (Leasú), 2019
Companies (Amendment) Bill 2019

Meabhrán Minitheach agus Airgeadais
Explanatory and Financial Memorandum
Purpose of the Bill
The purpose of this Bill is to amend section 343 of the Companies Act 2014 with respect to the time periods allowed for filing a company’s annual return.

Provisions of the Bill
Section 343(2) of the Companies Act 2014 obliges a company to deliver an annual return to the Companies Registration Office no later than 28 days after the annual return date of that company.

Where a company makes its annual return up to a date that is earlier than the company’s annual return date, section 343(3) obliges that company to deliver its annual return to the Companies Registration Office no later than 28 days after that earlier date.

Section 1 amends sections 343(2) and 343(3) of the Companies Act 2014 to extend the periods of time in both to a period of 56 days.

Section 2 contains the short title and commencement arrangements.

Financial Implications
There are no costs to the Exchequer arising from this Bill.

An Roinn Gnó, Fiontar agus Nuálaiochta,
Eanáir, 2019.