
STATUTORY INSTRUMENTS

1990 No. 1504

The Companies (No. 2) (Northern Ireland) Order 1990

PART IV

OTHER AMENDMENTS OF COMPANY LAW

Miscellaneous

Annual returns

74.—(1) In Part XII of the Companies Order (company administration and procedure), for Chapter III (annual return) substitute—

“CHAPTER III

ANNUAL RETURN

Duty to deliver annual returns

371.—(1) Every company shall deliver to the registrar successive annual returns each of which is made up to a date not later than the date which is from time to time the company’s “return date”, that is—

- (a) the anniversary of the company’s incorporation, or
- (b) if the company’s last return delivered in accordance with this Chapter was made up to a different date, the anniversary of that date.

(2) Each return shall—

- (a) be in the prescribed form,
- (b) contain the information required by or under the following provisions of this Chapter, and
- (c) be signed by a director or the secretary of the company;

and it shall be delivered to the registrar within 28 days after the date on which it is made up.

(3) If a company fails to deliver an annual return in accordance with this Chapter before the end of the period of 28 days after a return date, the company is guilty of an offence and liable to a fine and, in the case of continued contravention, to a daily default fine.

The contravention continues until such time as an annual return made up to that return date and complying with the requirements of paragraph (2) (except as to date of delivery) is delivered by the company to the registrar.

(4) Where a company is guilty of an offence under paragraph (3), every director or secretary of the company is similarly liable unless he shows that he took all reasonable steps to avoid the commission or continuation of the offence.

(5) The references in this Article to a return being delivered “in accordance with this Chapter” are—

- (a) in relation to a return made after the coming into operation of Article 74 of the Companies (No. 2) (Northern Ireland) Order 1990, to a return with respect to which all the requirements of paragraph (2) are complied with;
- (b) in relation to a return made before that time, to a return with respect to which the formal and substantive requirements of this Chapter as it then had effect were complied with, whether or not the return was delivered in time.

Contents of annual return: general

372.—(1) Every annual return shall state the date to which it is made up and shall contain the following information—

- (a) the address of the company’s registered office;
- (b) the type of company it is and its principal business activities;
- (c) the name and address of the company secretary;
- (d) the name and address of every director of the company;
- (e) in the case of each individual director—
 - (i) his nationality, date of birth and business occupation, and
 - (ii) such particulars of other directorships and former names as are required to be contained in the company’s register of directors;
- (f) in the case of any corporate director, such particulars of other directorships as would be required to be contained in that register in the case of an individual;
- (g) if the register of members is not kept at the company’s registered office, the address of the place where it is kept;
- (h) if any register of debenture holders (or a duplicate of any such register or a part of it) is not kept at the company’s registered office, the address of the place where it is kept;
- (i) if the company has elected—
 - (i) to dispense under Article 260 with the laying of accounts and reports before the company in general meeting, or
 - (ii) to dispense under Article 374A with the holding of annual general meetings, a statement to that effect.

(2) The information as to the company’s type shall be given by reference to the classification scheme prescribed for the purposes of this Article.

(3) The information as to the company’s principal business activities may be given by reference to one or more categories of any prescribed system of classifying business activities.

(4) A person’s “name” and “address” mean, respectively—

- (a) in the case of an individual, his Christian name (or other forename) and surname and his usual residential address;
- (b) in the case of a corporation or Scottish firm, its corporate or firm name and its registered or principal office.

(5) In the case of a peer, or an individual usually known by a title, the title may be stated instead of his Christian name (or other forename) and surname or in addition to either or both of them.

(6) Where all the partners in a firm are joint secretaries, the name and principal office of the firm may be stated instead of the names and addresses of the partners.

Contents of annual return: particulars of share capital and shareholders

372A.—(1) The annual return of a company having a share capital shall contain the following information with respect to its share capital and members.

(2) The return shall state the total number of issued shares of the company at the date to which the return is made up and the aggregate nominal value of those shares.

(3) The return shall state with respect to each class of shares in the company—

(a) the nature of the class, and

(b) the total number and aggregate nominal value of issued shares of that class at the date to which the return is made up.

(4) The return shall contain a list of the names and addresses of every person who—

(a) is a member of the company on the date to which the return is made up, or

(b) has ceased to be a member of the company since the date to which the last return was made up (or, in the case of the first return, since the incorporation of the company);

and if the names are not arranged in alphabetical order the return shall have annexed to it an index sufficient to enable the name of any person in the list to be easily found.

(5) The return shall also state—

(a) the number of shares of each class held by each member of the company at the date to which the return is made up, and

(b) the number of shares of each class transferred since the date to which the last return was made up (or, in the case of the first return, since the incorporation of the company) by each member or person who has ceased to be a member, and the dates of registration of the transfers.

(6) The return may, if either of the two immediately preceding returns has given the full particulars required by paragraphs (4) and (5), give only such particulars as relate to persons ceasing to be or becoming members since the date of the last return and to shares transferred since that date.

(7) Paragraphs (4) and (5) do not require the inclusion of particulars entered in an external branch register if copies of those entries have not been received at the company's registered office by the date to which the return is made up.

Those particulars shall be included in the company's next annual return after they are received.

(8) Where the company has converted any of its shares into stock, the return shall give the corresponding information in relation to that stock, stating the amount of stock instead of the number or nominal value of shares.

Supplementary provisions: regulations and interpretation

373.—(1) The Department may by regulations make further provision as to the information to be given in a company's annual return, which may amend or repeal the provisions of Articles 372 and 372A.

(2) For the purposes of this Chapter, except Article 371(2)(c) (signature of annual return), a shadow director shall be deemed to be a director.”

(2) Where a company was, immediately before the coming into operation of this Article, in default with respect to the delivery of one or more annual returns, this Article does not affect its obligation

to make such a return (in accordance with Chapter III of Part XII of the Companies Order as it then had effect) or any liability arising from failure to do so.

(3) In Schedule 23 to the Companies Order (punishment of offences) in the entry relating to Article 371(7), in the first column for “371(7)” substitute “371(3)” and for the words in the second column substitute “Company failing to deliver annual return in due time”.

(4) In Schedule 1 to the Companies (Northern Ireland) Order 1989⁽¹⁾ (matters relevant to determining unfitness of directors), in paragraph 4 (failure of company to comply with certain provisions), for sub-paragraphs (f) and (g) substitute—

“(f) Article 371 (duty of company to make annual returns);”.

(5) In section 565(7) of the Income and Corporation Taxes Act 1988⁽²⁾ (conditions for exemption from provisions relating to sub-contractors in construction industry: compliance with requirements of Companies Order), in paragraph (d) for “Articles 371, 372 and 373” substitute “Articles 371 to 373”.

(1) 1989 NI 18
(2) 1988 c. 1