

**1990 No. 572**

**COMPANIES**

**The Companies (Forms) (Amendment) Regulations 1990**

*Made - - - - 8th March 1990*

The Secretary of State, in exercise of the powers conferred on him by the enactments specified in Schedule 1, hereby makes the following Regulations:—

1. These Regulations may be cited as the Companies (Forms) (Amendment) Regulations 1990.

2. In these Regulations:—

“the 1985 Act” means the Companies Act 1985(a) as amended by the 1989 Act;

“the 1989 Act” means the Companies Act 1989(b);

“the 1985 Regulations” means the Companies (Forms) Regulations 1985(c); and

“the 1987 Regulations” means the Companies (Forms) (Amendment) Regulations 1987(d).

3. From 1st April 1990 the forms set out in Schedule 2, with such variations as circumstances require, are forms prescribed for the purposes of the provisions of the 1985 Act which are referred to in those forms(e).

4.—(1) Form 224 in Schedule 3 to the 1985 Regulations is revoked on 1st April 1991. From 1st April 1990 until 1st April 1991 this form is a prescribed form for the purposes of section 224 of the 1985 Act.

(2) Forms 701(2), 701(6)a and 701(6)b in Schedule 3 to the 1985 Regulations are revoked on 1st April 1991. From 1st April 1990 until 1st April 1991 these forms are prescribed forms respectively for the purposes of sections 224 and 225(1) and (2) of the 1985 Act, as applied by section 701(1) of that Act.

(3) Forms 225(1) and 225(2) in Schedule 2 to the 1987 Regulations are revoked on 1st April 1991. From 1st April 1990 until 1st April 1991 the forms 225(1) and 225(2) in Schedule 2 to the 1987 Regulations are prescribed forms respectively for the purposes of section 225(1) and (2) of the 1985 Act.

(4) Paragraph (1) of regulation 7 of the 1987 Regulations is revoked on 1st April 1991. From 1st April 1990 until 1st April 1991 the forms 225(1) and 225(2) in Schedule 3 to the 1985 Regulations are prescribed forms respectively for the purposes of section 225(1) and (2) of the 1985 Act, in the circumstances set out in that paragraph.

(5) From 1st April 1990 form 242 in Schedule 3 to the 1985 Regulations is a prescribed form for the purposes of section 244 of the 1985 Act, in relation to a financial year of a company which began before 23rd December 1989, but is otherwise revoked.

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(a) 1985 c.6.

(b) 1989 c.40.

(c) S.I. 1985/854.

(d) S.I. 1987/752.

(e) Sections 224, 225(1) and (2) and 244(3) are inserted into the Companies Act 1985 by sections 1, 3 and 11 of the Companies Act 1989 in place of the existing sections 224, 225(1) and (2) and 242(3) of the former Act, and sections 287 and 701(1) of the 1985 Act are substituted by sections 136 and 23 of the 1989 Act and by Schedule 10 to that Act.

(6) From 1st April 1990 form 287 in Schedule 3 to the 1985 Regulations is prescribed for use by a company to notify a change in the situation of its registered office which occurs before that date, and from that date until 1st April 1991 it is a prescribed form to notify any other change in the situation of its registered office, but is otherwise revoked.

5.—(1) From 1st April 1990, for the purposes of the provisions set out in paragraph (2) below, a translation of a document into English shall be certified to be a correct translation:—

- (a) if the translation was made in the United Kingdom, by:—
  - (i) a notary public in any part of the United Kingdom;
  - (ii) a solicitor (if the translation was made in Scotland), a solicitor of the Supreme Court of Judicature of England and Wales (if it was made in England or Wales), or a solicitor of the Supreme Court of Judicature of Northern Ireland (if it was made in Northern Ireland); or
  - (iii) a person certified by a person mentioned above to be known to him to be competent to translate the document into English; or
- (b) if the translation was made outside the United Kingdom, by:—
  - (i) a notary public;
  - (ii) a person authorised in the place where the translation was made to administer an oath;
  - (iii) any of the British officials mentioned in section 6 of the Commissioners for Oaths Act 1889(a);
  - (iv) a person certified by a person mentioned in sub-subparagraph (i), (ii) or (iii) of this subparagraph to be known to him to be competent to translate the document into English.

(2) The provisions referred to in paragraph (1) above are sections 228(2)(f), 242(1), 243(4) and 702(1) of the 1985 Act and paragraph 6 of Part II of Schedule 9 to that Act.

(3) From 1st April 1990 regulation 6 of the 1985 Regulations is revoked so far as it refers to sections 241(3)(b) and 700(2) of the Companies Act 1985, but this revocation shall not apply in relation to the accounts of a company in respect of a financial year or accounting reference period of the company which began before 23rd December 1989, as the case may be.

8th March 1990

*Sarah E. Brown*  
An Under-Secretary,  
Department of Trade and Industry

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(a) 1889 c.10; section 6 was amended by the Oaths and Evidence (Overseas Authorities and Countries Act 1963 (c.27), section 3).

## SCHEDULE 1

The Companies Act 1985, sections 224(2)(a), 225(1) and (2)(a), 228(2)(f)(a), 242(1)(a), 243(4)(a), 244(3)(a), 287(3)(b), 701(1)(b) and 702(1)(b) and paragraph 6 of Part II of Schedule 9(c).

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(a) Sections 224, 225, 228, 242, 243 and 244 are inserted into the Companies Act 1985 by sections 1, 3, 5 and 11 of the Companies Act 1989 in place of the existing sections with those numbers.

(b) Sections 287(3), 701(1) and 702(1) are substituted by sections 136 and 23 of the Companies Act 1989 and by Schedule 10 to that Act.

(c) Part II of Schedule 9 to the Companies Act 1985 is inserted by section 18 of the Companies Act 1989 and Schedule 7 to that Act. Under those provisions the existing Part II becomes part of Part I.

**G**

COMPANIES FORM No. 224

**Notice of accounting reference date  
(to be delivered within 9 months of  
incorporation)**

**224**

Please do not  
write in  
this margin

Pursuant to section 224 of the Companies Act 1985  
as inserted by section 3 of the Companies Act 1989

Please complete  
legibly, preferably  
in black type, or  
bold block lettering

To the Registrar of Companies  
(Address overleaf)

Company number

Name of company

\* insert full name  
of company

gives notice that the date on which the company's accounting reference period is to be treated as  
coming to an end in each successive year is as shown below:

**Important**  
The accounting  
reference date to  
be entered along-  
side should be  
completed as in the  
following examples:

Day      Month

--	--	--	--

5 April  
Day      Month

0	5	0	4
---	---	---	---

30 June  
Day      Month

3	0	0	6
---	---	---	---

31 December  
Day      Month

3	1	1	2
---	---	---	---

‡ Insert  
Director,  
Secretary,  
Administrator,  
Administrative  
Receiver or  
Receiver  
(Scotland) as  
appropriate

Signed

Designation‡

Date

Presenter's name address  
telephone number and reference (if any):

For official use	
D.E.B.	Post room

## Notes

The address for companies registered in England and Wales or Wales is:

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF4 3UZ

or, for companies registered in Scotland:

The Registrar of Companies  
Companies House  
100-102 George Street  
Edinburgh  
EH2 3DJ

# G

COMPANIES FORM No. 225(1)

# 225(1)

## Notice of new accounting reference date given during the course of an accounting reference period

Please do not write in this margin

Pursuant to section 225(1) of the Companies Act 1985 as inserted by section 3 of the Companies Act 1989

Please complete legibly, preferably in black type, or bold block lettering

1. To the Registrar of Companies  
(Address overleaf - Note 6)

Company number

Name of company

\* insert full name of company

### Note

Details of day and month in 2, 3 and 4 should be the same.

Please read notes 1 to 5 overleaf before completing this form.

2. gives notice that the company's new accounting reference date on which the current accounting reference period and each subsequent accounting reference period of the company is to be treated as coming, or as having come, to an end is

Day Month

3. The current accounting reference period of the company is to be treated as [shortened][extended]† and [is to be treated as having come to an end][will come to an end]† on

Day Month Year

† delete as appropriate

4. If this notice states that the current accounting reference period of the company is to be extended, and reliance is being placed on the exception in paragraph (a) in the second part of section 225(4) of the Companies Act 1985, the following statement should be completed:

The company is a [subsidiary][parent]† undertaking of

\_\_\_\_\_, company number \_\_\_\_\_

the accounting reference date of which is \_\_\_\_\_

5. If this notice is being given by a company which is subject to an administration order and this notice states that the current accounting reference period of the company is to be extended AND it is to be extended beyond 18 months OR reliance is not being placed on the second part of section 225(4) of the Companies Act 1985, the following statement should be completed:

An administration order was made in relation to the company on \_\_\_\_\_ and it is still in force.

‡ Insert Director, Secretary, Receiver, Administrator, Administrative Receiver or Receiver (Scotland) as appropriate

6. Signed

Designation‡

Date

Presentor's name address  
telephone number and reference (if any):

For official use  
D.E.B

Post room

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## Notes

- 1 All references in this form to section 225 of the Companies Act 1985 is to that section as inserted by section 3 of the Companies Act 1989.
- 2 Under section 225(1) of the Companies Act 1985, at any time during one of its accounting reference periods a company can give notice to the registrar of companies specifying a new date ("the new accounting reference date") on which that period is to be treated as coming to an end (or, alternatively, is to be treated as having come to an end), and on which subsequent accounting reference periods are also to be treated as coming to an end. The day and month specified in the notice must be the same for both the accounting reference date and the end of the accounting reference period.
- 3 The notice can **shorten** the current accounting reference period. But, unless the company is subject to an administration order or unless the Secretary of State directs otherwise, a notice can **extend** a current accounting reference period only if EITHER
  - (a) the company giving the notice is a subsidiary undertaking or parent undertaking of another company, and the new accounting reference date coincides with the accounting reference date of the other company, or

(b) no previous accounting reference period of the company has been extended by virtue of a previous notice given by the company under section 225, or

(c) the notice is given not less than 5 years after the date on which any earlier accounting reference period of the company which was so extended came to an end.

- 4 Unless the company is subject to an administration order, a current accounting reference period cannot be extended so as to make it longer than **18 months**.

- 5 The date shown in the boxes on the form should be completed in the manner shown below.

Day            Month

0	5	0	4
---	---	---	---

Day            Month        Year

0	5	0	4	1	9	8	5
---	---	---	---	---	---	---	---

- 6 The address for companies registered in England and Wales or Wales is:

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF4 3UZ

or, for companies registered in Scotland:

The Registrar of Companies  
Companies House  
100-102 George Street  
Edinburgh  
EH2 3DJ

# G

COMPANIES FORM No. 225(2)

# 225(2)

## Notice of new accounting reference date given after the end of an accounting reference period by a parent or subsidiary undertaking or by a company subject to an administration order

Please do not write in this margin

Pursuant to section 225(2) of the Companies Act 1985 as inserted by section 3 of the Companies Act 1989

Please complete legibly, preferably in black type, or bold block lettering

1. To the Registrar of Companies (Address overleaf - Note 7)

Company number

Name of company

\* insert full name of company

**Note**  
Details of day and month in 2, 3 and 4 should be the same. Please read notes 1 to 6 overleaf before completing this form.

2. gives notice that the company's new accounting reference date on which the previous accounting reference period and each subsequent accounting reference period of the company is to be treated as coming, or as having come, to an end is

Day      Month

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3. The previous accounting reference period of the company is to be treated as [shortened][extended]† and [is to be treated as having come to an end][will come to an end]† on

Day      Month      Year

--	--	--	--	--	--	--	--	--	--

† delete as appropriate

If neither of these statements can be completed, the notice cannot be given.

4. If this notice is given by a company which is a subsidiary or parent undertaking but which is not subject to an administration order, the following statement should be completed:

The company is a [subsidiary][parent]† undertaking of \_\_\_\_\_

\_\_\_\_\_, company number \_\_\_\_\_

the accounting reference date of which is \_\_\_\_\_

5. If this notice is given by a company which is subject to an administration order, the following statement should be completed:

An administration order was made in relation to the company on \_\_\_\_\_

and it is still in force.

‡ Insert Director, Secretary, Receiver, Administrator, Administrative Receiver or Receiver (Scotland) as appropriate

6. Signed

Designation‡

Date

Presenter's name address telephone number and reference (if any):

For official use  
D E B

Post room

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## Notes

- 1 All references in this form to section 225 of the Companies Act 1985 is to that section as inserted by section 3 of the Companies Act 1989.
- 2 Under section 225(2) of the Companies Act 1985, a company can give notice to the Registrar of Companies specifying a date ("the new accounting reference date") on which an accounting reference period which has already ended is to be treated as coming to an end (or, alternatively, is to be treated as having come to an end) and on which subsequent accounting reference periods are also to be treated as coming, or as having come, to an end. The day and month specified in the notice must be the same for both the accounting reference date and the end of the accounting reference period.
- 3 But, unless the company is subject to an administration order, the notice can be given only by a company which is a subsidiary undertaking or parent undertaking of another company, and the new accounting reference period specified must be the same as the accounting reference period of that other company.
- 4 Furthermore, unless the company is subject to an administration order, the notice must be given within the period allowed by section 244 for the laying and delivery of its accounts for the previous accounting reference period. This period is usually 10 months for a private company and 7 months for a public company, but under section 244 the period allowed may be more or it may be less, depending on the circumstances.
- 5 The notice can either shorten or extend the previous accounting reference period, but, unless the company is subject to an administration order, an accounting reference period which has already ended cannot be extended to make it longer than **18 months**.
- 6 The date shown in the boxes on the form should be completed in the manner shown below.  
Day            Month  

0	5	0	4
---	---	---	---

  
Day            Month        Year  

0	5	0	4	1	9	8	5
---	---	---	---	---	---	---	---
- 7 The address for companies registered in England and Wales or Wales is:  
  
The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF4 3UZ  
  
or, for companies registered in Scotland:  
  
The Registrar of Companies  
Companies House  
100-102 George Street  
Edinburgh  
EH2 3DJ



## **Notes**

The address for companies registered in England and Wales or Wales is:

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF4 3UZ

or, for companies registered in Scotland:

The Registrar of Companies  
Companies House  
100-102 George Street  
Edinburgh  
EH2 3DJ



## **Notes**

The address for companies registered in England and Wales or Wales is:

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF4 3UZ

or, for companies registered in Scotland:

The Registrar of Companies  
Companies House  
100-102 George Street  
Edinburgh  
EH2 3DJ

# G

COMPANIES FORM No. 701a

## Notice of accounting reference date by an oversea company

# 701a

Please do not write in this margin

Pursuant to section 224 of the Companies Act 1985 as applied by section 701(1) of that Act as substituted by the Companies Act 1989

Please complete legibly, preferably in black type, or bold block lettering

To the Registrar of Companies  
(Address overleaf)

Company number

Name of company

\* enter corporate name

gives notice that the date on which the company's accounting reference period is to be treated as coming to an end in each successive year is as shown below:

**Important**  
The accounting reference date to be entered alongside should be completed as in the following examples:

Day    Month

--	--	--	--

5 April  
Day    Month

0	5	0	4
---	---	---	---

30 June  
Day    Month

3	0	0	6
---	---	---	---

31 December  
Day    Month

3	1	1	2
---	---	---	---

‡ Insert Director, Secretary or Authorised Signatory as appropriate

Signed

Designation‡

Date

Presenter's name address  
telephone number and reference (if any):

For official use  
D.E.B.

Post room

## Notes

If the company has established a place of business in England and Wales or Wales, the address is:

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF4 3UZ

and if the company has established a place of business in Scotland, the address is:

The Registrar of Companies  
Companies House  
100-102 George Street  
Edinburgh  
EH2 3DJ

**If the company establishes a place of business both in England and Wales or Wales AND in Scotland, whether at the same time or not, separate forms must be sent to the relevant registrars.**





## Notes

- 1 Section 225 of the Companies Act 1985 as inserted by the Companies Act 1989 applies to overseas companies, with the exception of subsection (4).
- 2 At any time during one of its accounting reference periods an overseas company can give notice to the registrar of companies specifying a new date ("the new accounting reference date") on which that period is to be treated as coming to an end (or, alternatively, is to be treated as having come to an end) and on which subsequent accounting reference periods are also to be treated as coming to an end. The day and month specified in the notice must be the same for both the accounting reference date and the accounting reference period.
- 3 The notice can either shorten or extend the current accounting reference period, but it cannot make it longer than 18 months.

- 4 The date shown in the boxes on the form should be completed in the manner shown below.

Day                      Month

0	5	0	4
---	---	---	---

Day                      Month                      Year

0	5	0	4	1	9	8	5
---	---	---	---	---	---	---	---

- 5 If the company has established a place of business in England and Wales or Wales, the address is:

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF4 3UZ

and if the company has established a place of business in Scotland, the address is:

The Registrar of Companies  
Companies House  
100-102 George Street  
Edinburgh  
EH2 3DJ

**If the company establishes a place of business both in England and Wales or Wales AND in Scotland, whether at the same time or not, separate forms must be sent to the relevant registrars.**



## Notes

- 1 Section 225 of the Companies Act 1985 as inserted by the Companies Act 1989 applies to overseas companies, with the exception of subsection (4).
- 2 Under section 225(2), at any time within the period allowed by section 702 for the delivery of its accounts for one of its accounting reference periods, an overseas company can give notice to the registrar of companies, specifying a new accounting reference date on which that period is to be treated as coming to an end (or, alternatively, is to be treated as having come to an end), and on which subsequent accounting reference periods are also to be treated as coming, or as having come, to an end. The day and month specified in the notice must be the same for both the accounting reference date and the end of the accounting reference period.
- 3 The period allowed by section 702 is usually 13 months after the end of the relevant accounting reference period, but under that section the period allowed may be more or it may be less, depending on the circumstances.

- 4 But this notice can only be given by an overseas company which is a subsidiary or parent undertaking of another company, and the new accounting reference period specified must be the same as the accounting reference period of that other company.
- 5 The notice can either shorten or extend the accounting reference period which has already ended, but it cannot make it longer than 18 months.
- 6 The date shown in the boxes on the form should be completed in the manner shown below.

Day            Month

0	5	0	4
---	---	---	---

Day            Month    Year

0	5	0	4	1	9	8	5
---	---	---	---	---	---	---	---

- 7 If the company has established a place of business in England and Wales or Wales, the address is:

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF4 3UZ

and if the company has established a place of business in Scotland, the address is:

The Registrar of Companies  
Companies House  
100-102 George Street  
Edinburgh  
EH2 3DJ

**If the company establishes a place of business both in England and Wales or Wales AND in Scotland, whether at the same time or not, separate forms must be sent to the relevant registrars.**

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations prescribe forms for the purposes of the provisions referred to in them. These are new provisions which are inserted into the Companies Act 1985 by the Companies Act 1989 as from 1st April 1990, or which are substituted by the 1989 Act for provisions in the 1985 Act as from that date.

These Regulations also revoke certain old forms as from 1st April 1991. These are old forms 224, 225(1), 225(2), 701(2), 701(6)a and 701(6)b. Until they are revoked these old forms are allowed to be used for the purposes of the new sections 224, 225(1), 225(2) and 701 of the 1985 Act which are inserted or substituted by the 1989 Act, as well as the relevant new forms prescribed by these Regulations for the purposes of those new sections.

The Regulations also revoke old form 242, but permit its continued use for the purposes of the new section 244 of the 1985 Act which is inserted by the 1989 Act, as well as the form 244 prescribed by these Regulations for the purposes of that new section.

The Regulations also revoke old form 287, but permit its continued use for the purposes of the new section 287 of the 1985 Act which is inserted by the 1989 Act, until 31 March 1991. The Regulations also prescribe the old form 287 to notify a change in the situation of a company's registered office which occurs before 1st April 1990.

Finally, these Regulations prescribe the ways in which translations are to be certified for the purposes of the new sections 228(2)(f), 242(1), 243(4) and 702(1) of the 1985 Act and paragraph 6 of Part II of Schedule 9 to that Act, as inserted or substituted by the 1989 Act.

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