



Companies Act 1985

1985 CHAPTER 6

PART VII

ACCOUNTS AND AUDIT

CHAPTER I

PROVISIONS APPLYING TO COMPANIES GENERALLY

[^{F1} Laying and delivering of accounts and reports]

[^{F1}244 Period allowed for laying and delivering accounts and reports.

- (1) The period allowed for laying and delivering accounts and reports is—
 - (a) for a private company, 10 months after the end of the relevant accounting reference period, and
 - (b) for a public company, 7 months after the end of that period.This is subject to the following provisions of this section.
- (2) If the relevant accounting reference period is the company's first and is a period of more than 12 months, the period allowed is—
 - (a) 10 months or 7 months, as the case may be, from the first anniversary of the incorporation of the company, or
 - (b) 3 months from the end of the accounting reference period,whichever last expires.
- (3) Where a company carries on business, or has interests, outside the United Kingdom, the Channel Islands and the Isle of Man, the directors may, in respect of any financial year, give to the registrar before the end of the period allowed by subsection (1) or (2) a notice in the prescribed form—
 - (a) stating that the company so carries on business or has such interests, and

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Section 244. (See end of Document for details)

- (b) claiming a 3 month extension of the period allowed for laying and delivering accounts and reports;
and upon such a notice being given the period is extended accordingly.
- (4) If the relevant accounting period is treated as shortened by virtue of a notice given by the company under section 225 (alteration of accounting reference date), the period allowed for laying and delivering accounts is that applicable in accordance with the above provisions or 3 months from the date of the notice under that section, whichever last expires.
- (5) If for any special reason the Secretary of State thinks fit he may, on an application made before the expiry of the period otherwise allowed, by notice in writing to a company extend that period by such further period as may be specified in the notice.
- (6) In this section “the relevant accounting reference period” means the accounting reference period by reference to which the financial year for the accounts in question was determined.]

Textual Amendments

- F1** New ss. 241–244 inserted (1.7.1992 as to s. 242A) (subject to the saving and transitional provisions in S.I. 1990/355, arts. 6–9, **Sch. 2**; S.I. 1991/2945, **art. 2** (subject to transitionals in **art. 3**)) by **Companies Act 1989** (c. 40, SIF 27), **ss. 1, 11, 213(2)** as part of the text inserted in place of ss. 221–262 (as mentioned in s. 1(a) of the 1989 Act)

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

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