

Companies House Critical Dates

When a company is formed the Accounting Reference Date (ARD) is given as the last day of the month the company is formed.

This date will be used by Companies House and the Inland Revenue for all filing purposes.

The Annual Return will have a filing date in line with the ARD, and has to be filed within a specified date that appears on the return itself. This is specific for each company.

The Inland Revenue will also receive details of the ARD and will issue a notice to return a CT600 with payment within 9 months and 1 day of the ARD.

The ARD can be changed for the return of accounts either by shortening or extending the date (no more than 18 months). Form AA01 is required, and can be filed electronically.

<http://www.companieshouse.co.uk/forms/formsOnline.shtml>

The ARD can only be extended once in a 5 year period.

If the ARD is changed, the Inland Revenue must also be informed, to ensure that the accounting year and ARD are in line with each other.

The accounts that are prepared for the company's year end must be filed within 9 months of the ARD.

Penalties of £1000 for a private and £5000 for a PLC maybe charged for late filing.