



COMPANIES ACT 2006

COMPANIES (ANNUAL RETURN) REGULATIONS 2007

Coming into operation 6th April 2007

In exercise of the powers conferred on the Registrar of Companies by section 216(1) of the Companies Act 2006 ^(a), and all other powers enabling it in that behalf, the following Regulations are hereby made: -

Citation and Commencement

1. These Regulations may be cited as the Companies (Annual Return) Regulations 2007 and shall come into operation on the 6th April 2007.

Prescribed Form

2. The annual return of a company under Section 85 of the Companies Act 2006 shall be in the form set out in the Schedule.

Revocations

3. The Companies (Annual Return) Regulations 2006 ^(b) are revoked.

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Form IMAR

THE COMPANIES ACT 2006

ANNUAL RETURN

Pursuant to Section 85

| | |
|--|--|
| Company Name <small>(full name of the company, including any suffix)</small> | |
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|--|--|
| Return Date: <small>(Note 1)</small> | |
|--|--|

| | |
|--|---|
| <p>The company is:</p> <p style="margin-left: 40px;">(a) a charity</p> <p style="margin-left: 40px;">(b) dormant, or</p> <p style="margin-left: 40px;">(c) a property management company.</p> <p>As defined by the Companies (Fees Duties and Penalties) (Amendment) Regulations 2007 (Note 2) and claims relief from payment of the annual return fee.</p> <p>Please note, late filing fees are payable by every company, even excepted companies if the annual return is delivered out side of the prescribed filing period.</p> | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <p style="text-align: center;">Tick as appropriate</p> |
|--|---|

| | | |
|---|------------|--|
| Registered Office: <small>(Note 3)</small> | Address: | |
| | Post Code: | |

| | |
|---|-------------------------------|
| Presented By: <small>(Note 4)</small> | For Official Use only: |
|---|-------------------------------|

The Registrar of Companies has no duty to verify the contents of this form or that the Memorandum & Articles of the company provide authority with respect to the matters contained in this form.

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| Registered Agent: (Note 5) | Name: | |
| | Address: | |
| | Post Code: | |

| List of Directors at the Return Date and of any changes since the last Return Date, or the date of incorporation or first registration under the Act, whichever is the later: | | |
|---|--|---|
| Name: | Usual Business or Residential Address: | Details and Date of Change: (Note 6) |
| | | |
| | | |
| | | |

A continuation sheet is attached - yes/no

ACCOUNTS DECLARATION

I confirm the company is keeping reliable accounting records which:

- (a) correctly explain the transactions of the company; and
- (b) enable the financial position of the company to be determined with reasonable accuracy at any time; and
- (c) allow financial statements to be prepared.

Please delete this if it does not apply

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THE COMPANIES ACT 2006

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| <p>Dated: _____</p> <p>Full Name of Signatory:</p> <p>_____</p> <p>_____</p> <p>(Print Name)</p> <p>_____</p> <p>Position / Status</p> <p>_____</p> | <p>I declare that to the best of my knowledge and belief, the information contained on this form is accurate and complete.</p> <p>Signed on behalf of the company by:</p> <p>_____</p> <p>(Authorised Signatory)</p> |
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Notes

Note 1 The annual return must be made up to the company's return date. The company's return date means the anniversary of the company's incorporation. If the company has continued into the Isle of Man in under Section 162(3) its annual return date will be the anniversary of its date of incorporation in its original place of incorporation and NOT its date of continuation under the 2006 Act.

If the company re-registered under the provisions of Section 148. The company's annual return date will be the anniversary of its date of incorporation under the 1931 Act and NOT its date of re-registration under the 2006 Act.

Note 2 An excepted company is defined as one of the following in the Companies (Fees Duties and Penalties) (Amendment) Regulations 2007 (SD 156/07):

"charity" means a company which on its return date is registered as a charity under the Charities Registration Act 1989, or a company that is a wholly owned subsidiary of a charity;

"dormant" means a company which is administered by the holder of a fiduciary licence issued in respect of the activities specified in section 1(2)(a) of the Corporate Service Providers Act 2000 and which has not undertaken any activity by way of business or otherwise, has no assets or liabilities and has neither received income nor incurred expenditure other than costs associated with the incorporation of the company and the issue of its shares;

"property management company" means any company whose sole purpose is to receive regular payments from occupants of real property which are used by that company solely for the management, repair and maintenance of the common parts of that property;

Note 3 The registered office of the company must be in the Isle of Man.

Note 4 The annual return must be presented by the company's registered agent.

Note 5 the registered agent must hold a licence granted under the Fiduciary Services Acts 2000 and 2005 which does not exclude acting as registered agent.

Note 6 The date of every resignation or appointment must be stated.

Made this 1st day of March 2007



..... Commissioner



..... Commissioner

Financial Supervision Commission
Registrar of Companies

EXPLANATORY NOTE
(This note is not part of the Regulations)

These Regulations prescribe the contents of the Annual Return form under Section 85 of the Companies Act 2006. The form is being amended to include provision for companies to claim an exception from paying the annual return fee.

The Financial Supervision Commission's website address is www.fsc.gov.im

