



COMPANIES ACTS 1931 - 2004

COMPANIES (FORMS) REGULATIONS 2007

Coming into operation 6th April 2007

In exercise of the powers conferred on the Financial Supervision Commission by sections 107(4), 108(1) and 340A of the Companies Act 1931^(a), and all other powers enabling it in that behalf, the following Regulations are hereby made:-

Citation and Commencement

1. (1) These Regulations may be cited as the Companies (Forms) Regulations 2007 and shall come into operation on the 6th April 2007.
(2) In this order "the Act" means the Companies Act 1931.

Prescribed Forms

2. (1) The annual return of a company having a share capital (other than a company limited by guarantee) shall be in the form set out in Schedule 1.
(2) The annual return of a company not having share capital or limited by guarantee and having a share capital shall be in the form set out in Schedule 2.
(3) The annual declaration of a company registered under Part XI of the Act shall be in the form set out in Schedule 3.

Transitional Provision

3. The obligation on a company to file an annual return under section 109 of the Act shall, when the return date is on or before the 5th April 2007 be satisfied by the submission of an annual return in the form prescribed under the Companies (Forms) (Amendment) Regulations 2004^(b).

Revocations

4. The Companies (Forms) (Amendment) Regulations 2004 are revoked, save that the form of annual return prescribed by these regulations shall be used when the return date is on or before the 5th April 2007.

ANNUAL RETURN OF A COMPANY HAVING A SHARE CAPITAL (OTHER THAN A COMPANY LIMITED BY GUARANTEE)

Pursuant to Sections 107 and 340A of the Companies Act, 1931 (as amended)

Please complete legibly in black type, or bold block lettering

Annual Return of:

Limited*

*Delete if inappropriate

Made up to:
date)

(hereinafter called 'the date of this return')(being the company's return

The registered office is as follows:

Principal trade or business carried on by the company since the last annual return (or incorporation if this is the first annual return):

Total amount of indebtedness of the company in respect of all mortgages and charges of the kind which are required to be registered with the Financial Supervision Commission:

£

The company is:

(a) a charity

Tick as
appropriate

(b) dormant, or

(c) a property management company.

As defined by the Companies (Fees and Duties) (Amendment) Order 2007 (SD 155/07) and claims relief from payment of the annual return fee.

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.

Has the company been a stakeholder as defined in section 20 of the Timeshare Act 1996 at any time since the last annual return (or incorporation if this is the first annual return)?

YES/NO

If the answer to the last question is YES and the company is a company limited by shares:

(a) Has the company issued shares fully paid up in cash of the minimum nominal value required by section 109(3B)(a) of the Companies Act 1931?

YES/NO

(b) Does the company hold indemnity insurance, for such sum and in respect of such liabilities as are specified in section 109 (3B)(b) of the Companies Act 1931?

YES/NO

Presented by:

Official use only

Company Number

Form AR

SUMMARY OF SHARE CAPITAL AND SHARES

Nominal Share capital:	Divided into:	Share type:	Value per share:
£			£ each
			£ each
			£ each
			£ each

Number of shares of each class taken up to the date of this return:

Number of shares of each class issued subject to payment wholly in cash:

Number of shares of each class issued as fully paid up otherwise than cash:

Number of shares issued as partly paid up to the extent of ____ per share otherwise than in cash:

Number of shares (if any) of each class issued at a discount:

Amount of discount on the issue of shares which has not been written off at the date of this return:

There has been called up on each of

Shares

There has been called up on each of

Shares

There has been called up on each of

Shares

There has been called up on each of

Shares

Total amount of calls received including payments on application and allotment:

Total amount (if any) agreed to be considered as paid on shares of each class issued as fully paid up for a consideration other than cash:

Total amount (if any) agreed to be considered as paid on ____ shares which have been issued as partly paid up to the extent of ____ per share otherwise than cash:

Total amount of calls unpaid:

Total amount of sums (if any) allowed by way of discount in respect of any shares or debentures or allowed by way of commission in respect of any shares or debentures or allowed by way of discount in respect of any debentures since the date of the last return:

Total number of shares of each class forfeited:

Total amount paid (if any) on shares forfeited:

Total amount of shares for which share warrants to bearer are outstanding:

Total amount of share warrants to bearer (a) issued and (b) surrendered respectively since the date of the last return:

A:
B:

Number of shares comprised in each share warrant to bearer specifying in the case of warrants of different kinds, particulars of each kind:

Copy of the last audited balance sheet of the company

This return must be accompanied by a copy of the last balance sheet if the company is (a) a public company, (b) a subsidiary of a public company incorporated in the Isle of Man, or (c) a company which has answered NO to either question 2(a) or 2(b). The balance sheet must be a written copy, certified by a director or by the manager or secretary of the company to be a true copy of the last balance sheet which has been audited by the company's auditors (including every document required by law to be annexed thereto) together with a copy of the report of the auditors thereon (certified as aforesaid) and if any such balance sheet is in a foreign language there must also be annexed to it a translation thereof in English certified in the prescribed manner to be a correct translation. If the said last balance sheet did not comply with the requirements of the law as in force at the date of the audit with respect to the form of balance sheet there must be made such additions to and corrections in the said copy as would have been required to be made in the said balance sheet in order to make it comply with the said requirements, and the fact that the said copy has been so amended must be stated thereon.

Declaration regarding preparation of accounting statements and maintenance of accounting records

Please complete Parts 1 and 2

1. The Company:
 - (a) has caused its financial statements to be properly prepared in accordance with the applicable Companies Acts for the financial period ended _____^{1, 2};

or

 - (b) was incorporated on _____¹ and is not yet required by the applicable Companies Acts to prepare its first set of financial statements;²

or

 - (c) has not yet prepared financial statements in accordance with the applicable Companies Acts.²

 2. The company [has]² / [has not]² kept accounting records since [the date referred to in (a) above]² / [the date of its incorporation],² which are sufficient both to show and explain the company's transactions and to disclose within a reasonable time and with reasonable accuracy the company's financial position at any time.
- ¹ Please insert the relevant date
² Please delete this if it does not apply to the company.

(Signature) _____ (Print Full Name) _____

(State whether Director or Secretary) _____

Company Number

Form AR

LIST OF PAST AND PRESENT MEMBERS

Folio in Register Ledger	Name and Address	Number(1) of shares held by existing Members at date of Return (3)	Account of Shares				Remarks
			(2) Particulars of shares transferred since the date of the last return or in the case of the first return of the incorporation of the company, by persons who are still members.		(2) Particulars of shares transferred since the date of the last or in the case of the first return of the incorporation, by persons who have ceased to be members.		
			Number (2)	Date of Registration of Transfer	Number (2)	Date of Registration of Transfer	

1. The aggregate number of shares held, and not the distinctive numbers, must be stated and the column must be added up throughout, so as to make on total agree stated in the summary to have been taken up.
2. The date of registration of each transfer should be given as well as the number of shares transferred on each date. The particulars should be placed opposite the name of the transferor, and not opposite that of the transferee, but the name of the transferee may be inserted in the "remarks" column immediately opposite the particulars of each transfer.
3. When the shares are of different classes these columns may be sub-divided so that the number of each class held, or transferred, may be shown separately. Where any shares have been converted into stock, the amount of stock held by each member must be shown.

(Signature) _____
State whether Director or Manager or Secretary

Print full name _____

Company Number

Form AR

Particulars of the directors (4) of			Limited, at the date of this return	
Name	Previous Name(s)	Nationality	Occupation (6)	Usual residential address

Particulars of the person(s) who is secretary (5) at the date of this return

- 4. *"Director includes any person who occupies the position of a Director by whatever name called, and any person in accordance with who directions or instructions the Directors of a Company are accustomed to act.*
- 5. *In the case of a Corporation its Corporate Name and Registered or Principal Office should be shown.*
- 6. *In the case of an individual who has no business occupation but holds any other directorship or directorships particulars of that directorship or of some one of those directorships must be entered.*

Certificate to be given by a private company

I certify that the Company has not since the date of the last Annual Return, issued any invitation to the public to subscribe for any Shares or Debentures of the Company.

Signature _____
(State whether Director or Secretary)

Print full name _____

ANNUAL RETURN OF A COMPANY NOT HAVING SHARE CAPITAL OR LIMITED BY GUARANTEE AND HAVING A SHARE CAPITAL

Pursuant to Section 108 and 340A of the Companies Act 1931 (as amended)

Please complete legibly in black type, or bold block lettering

Annual Return of:

***Delete if inappropriate** Limited*Made up to:
return date)

Day:	Month:	Year:
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(hereinafter called 'the date of this return')(being the company's

The registered office is as follows:

Total amount of indebtedness of the company in respect of all mortgages and charges of the kind which are required to be registered with the Financial Supervision Commission:

£

The company is:

(a) a charity

(b) dormant, or

(c) a property management company.

Tick as appropriate

As defined by the Companies (Fees and Duties) (Amendment) Order 2007 (SD 155/07) and claims relief from payment of the annual return fee.

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.

Has the company been a stakeholder as defined in section 20 of the Timeshare Act 1996 at any time since the last annual return (or incorporation if this is the first annual return)?

YES/NO

If the answer to the last question is YES and the company is a company limited by shares:

(a) Has the company issued shares fully paid up in cash of the minimum nominal value required by section 109(3B)(a) of the Companies Act 1931?

YES/NO

(b) Does the company hold indemnity insurance, for such sum and in respect of such liabilities as are specified in section 109 (3B)(b) of the Companies Act 1931?

YES/NO

Presented by:

Official use only:

Company Number

Form AR7

Copy of the last audited balance sheet of the company

This return must be accompanied by a copy of the last balance sheet if the company is (a) a public company, (b) a subsidiary of a public company incorporated in the Isle of Man, or (c) a company which has answered NO to either question 2(a) or 2(b). The balance sheet must be a written copy, certified by a director or by the manager or secretary of the company to be a true copy of the last balance sheet which has been audited by the company's auditors (including every document required by law to be annexed thereto) together with a copy of the report of the auditors thereon (certified as aforesaid) and if any such balance sheet is in a foreign language there must also be annexed to it a translation thereof in English certified in the prescribed manner to be a correct translation. If the said last balance sheet did not comply with the requirements of the law as in force at the date of the audit with respect to the form of balance sheet there must be made such additions to and corrections in the said copy as would have been required to be made in the said balance sheet in order to make it comply with the said requirements, and the fact that the said copy has been so amended must be stated thereon.

Declaration regarding preparation of accounting statements and maintenance of accounting records

Please complete Parts 1 and 2

1. The Company:
 - (a) has caused its financial statements to be properly prepared in accordance with the applicable Companies Acts for the financial period ended _____^{1, 2}
 - or**
 - (d) was incorporated on _____¹ and is not yet required by the applicable Companies Acts to prepare its first set of financial statements;²
 - or**
 - (e) has not yet prepared financial statements in accordance with the applicable Companies Acts.²

2. The company [has]² / [has not]² kept accounting records since [the date referred to in (a) above]² / [the date of its incorporation],² which are sufficient both to show and explain the company's transactions and to disclose within a reasonable time and with reasonable accuracy the company's financial position at any time.

¹ Please insert the relevant date

² Please delete this if it does not apply to the company.

(Signature) _____ (Print Full Name) _____

(State whether Director or Secretary) _____

Company Number

Form AR7

Particulars of the directors (a) of			Limited*, at the date of this return	
Name (Full name required)	Previous Name(s)	Nationality (& nationality of origin if different)	Occupation (b)	Usual residential address
Particulars of the person(s) who is secretary (c) at the date of this return				
<p>(a) 'Director' includes any person who occupies the position of a Director by whatever name called, and any person in accordance with whose directions or instructions the Directors of a Company are accustomed to act.</p> <p>(b) In the case of an individual who has no business occupation but holds any other directorship or directorships particulars of that directorship or of some one of those directorships must be entered.</p> <p>(c) In the case of a Corporation its Corporate Name and Registered or Principal Office should be shown.</p>				

I certify that the company has not since the date of the last annual return issued any invitation to the public to subscribe for any shares or debentures of the company

Signed:	Dated:
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State whether director or secretary

I/we certify this return which comprises of ____ pages

Signed:	Dated:
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State whether director or secretary

THE COMPANIES ACT 1931

ANNUAL DECLARATION OF A COMPANY REGISTERED UNDER PART XI OF THE COMPANIES ACT 1931

Pursuant to section 315A(1)

Please complete legibly in black type or bold, block lettering

Name of company:

Limited*

Declaration Date:
(Note 1)

The company is:

(a) a charity

Tick as
appropriate

(b) dormant, or

(c) a property management company.

As defined by the Companies (Fees and Duties) (Amendment) Order 2007 (SD 155/07) (note 2) and claims relief from payment of the annual return fee.

I/We* _____ (name)

of _____ (address)

being the designated officer authorised by the above-named company under section 313(1)(d) of the Companies Act 1931 ("the Act") hereby declare on behalf of the company that, at the date of this declaration:-

- 1) It continues to maintain a place of business in the Isle of Man: and
- 2) It has complied with its obligations in respect of the Act.

Signed:

Presented by:

Official use only:

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*delete as appropriate

Company Number

Form ADF

NOTES

Note 1. The annual declaration must be made on the anniversary of the company's registration under Part X1 of the Act.

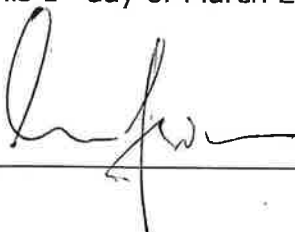
Note 2. An excepted company is defined as one of the following in the Companies (Fees and Duties) (Amendment) Order 2007 (SD 155/07):

"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;

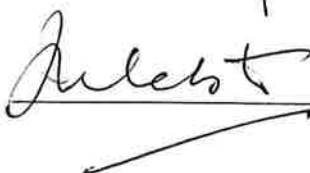
"dormant" means a company which is administered by the holder of a fiduciary licence issued in respect of the activities specified in section 1(2)(a) of the Corporate Service Providers Act 2000 and which has not undertaken any activity by way of business or otherwise, has no assets or liabilities and 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;

Made this 1st day of March 2007



Commissioner



Commissioner

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

These Regulations provide the prescribed forms of annual return for the purpose of s.107 and s.108 of the Companies Act 1931, with effect from the 6th April 2007 and take into account the Companies (Fees and Duties) (Amendment) Order 2007 (SD 155/07) to include provision for companies to claim an exception from paying the annual return fee.

These regulations also prescribe the form of annual declaration to be submitted by a company registered under Part XI of the 1931 Companies Act.

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