

**1. When is it required to lodge the form under section 47(2) of the Companies Act 2016?**

**Answer:**

There is no requirement to lodge the form under section 47(2) for any changes made prior to the commencement of the Companies Act 2016 on 31 January 2017.

In the event that the change was made after the commencement date, the form under section 47(2) must be lodged within 14 days from the date of such change.

If no change was made after the effective date until the date of the Annual Return, any related information should be updated in the Annual Return.

**2. If a company has five different places where accounting records are kept, is the company required to lodge five different notifications or one notification stating the different locations?**

**Answer:**

The company is required to lodge separate notification for each location. But if there are other statutory books or documents stated under section 47 that are also kept at the location, it is sufficient to lodge only one notification by stating the different types of documents being kept at that location.

**3. If a company operates and keeps its accounting records in many branches, is the company required to notify SSM of the locations where the accounting records are being kept?**

**Answer:**

The obligation to notify the Registrar where the accounting records are not kept at the registered office of the company covers situations where the accounting records are kept permanently either for the purposes of preparing the financial statements or for storage.

**4. Section 232 requires a public company or its subsidiary shall keep and maintain a copy of every director's service contract for inspection at the registered office. Does the registered office means at the address of the subsidiary company? *(updated on 9 June 2017)***

**Answer:**

Yes, directors' service contracts are to be kept at the respective registered office or if it is centralized, need to notify SSM that the contract is kept at Public company/holding.

**5. Does the company's name need to be displayed at the place where the accounting records are kept? (updated on 9 June 2017)**

**Answer:**

Section 30(1)(a)–(c) is referred. The company is expected to display the name and company number at the place where the accounting records are kept.

**6. Must a company notify SSM the location where the accounting records are kept, if the accounting records or other records are kept at all regional offices, outlets and warehouse? (updated on 9 June 2017)**

**Answer:**

Where a company operates and keeps its accounting records in many branches, the company is required to notify SSM of the locations where the accounting records are being kept to the extent where such accounting records are kept **permanently** either for the purposes of preparing the financial statements or for storage.

**7. What does the term "financial records" in the Companies Act 2016, refers to? (updated on 9 June 2017)**

**Answer:**

The word "financial records" under section 68 (Annual Return) refers to financial statements.

**8. What is the meaning of "branch address" for purposes of where accounts are kept at a branch of a company? (updated on 28 September 2021)**

**Answer:**

A branch address is a business office location, other than the main address, where business is conducted. Most branch addresses consist of smaller divisions of different aspects of the company such as human resources, marketing, and accounting. A branch office will typically have a branch manager who will report directly to, and answer to a management member at the main office.