

SECTIONS OF THE COMPANIES ACT NO. 71 (2008) (AS AMENDED)

32. Annual return.

(1) Every company must file an annual return in the prescribed form with the prescribed fee, and within the prescribed period after the end of the anniversary of the date of its incorporation, including in that return-

- (a) a copy of its annual financial statements, if it is required to have such statements audited in terms of [section 30 \(2\)](#) or the regulations contemplated in [section 30 \(7\)](#); and

[Para. (a) substituted by s. 23 of Act No. 3 of 2011.]

- (b) any other prescribed information.

(2) Every external company must file an annual return in the prescribed form with the prescribed fee, and within the prescribed period after the anniversary of the date on which it was registered in terms of [section 23 \(1\)](#).

(3) Each year, in its annual return filed in terms of [subsection \(1\)](#), every company must designate a director, employee or other person who is responsible for the company's compliance with the requirements of this Part, and [Chapter 3](#), if it applies to the company