



RESTORATION OF A COMPANY TO THE REGISTER

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1. INTRODUCTION

A company can be restored to the register of companies in one of two ways depending on the period of time that has elapsed since the company was struck off:

- Administrative action
- Court order

This information leaflet addresses in detail these two restoration methods.

All forms (and associated filing fees) referred to in this publication are available at www.cro.ie.

This leaflet does not seek to interpret the Companies Acts in any way. While the staff of the CRO will answer any questions you may have, you should consult your professional adviser concerning the restoration procedures involved.

2. RESTORATION VIA ADMINISTRATIVE ACTION

Where a company has been struck off and dissolved for a period not exceeding 12 months, it may make an application for restoration to the Registrar of Companies.

The format of the application is dependent on why the company was struck off i.e. for failure to (a) file an annual return with CRO/voluntary strike off or (b) deliver required particulars to Revenue.

(a) Failure to file annual return(s)/voluntary strike off

Where a company has been struck off pursuant to section 311 Companies Act 1963 or section 12(3) Companies (Amendment) Act 1982, it may make an application to the Registrar of Companies to have itself restored to the register. An application for restoration should be made on **Form H1** before the expiration of 12 months from the date of the company's dissolution. Provided that all annual returns, together with the accounts which are required to be annexed to same pursuant to the provisions of the Companies Act 1963-2009, which are outstanding from the company, if any, are also delivered to the CRO, the Registrar is empowered to restore the name of the company to the register. The accounts must relate to an individual financial year and may not be amalgamated with the accounts for another financial year or years. (Fee €40 per return plus the relevant late filing penalties).

(b) Failure to deliver required particulars to Revenue

Where a company has been struck off pursuant to section 12A Companies (Amendment) Act 1982, it may make an application on **Form H1R** for restoration before the expiration of 12 months from the date of the company's dissolution. Form H1R must be accompanied by written confirmation from Revenue that all outstanding, if any, statements required by section 882 Taxes Consolidation Act 1997 have been delivered to them by the company.

Please note that all outstanding annual returns must be filed with Form H1/H1R. Annual returns submitted for 1990 onwards must be accompanied by audited accounts.

In addition, the application fee for a company restoration using Form H1/H1R is payable by either cash, bank draft, from the company's CRO deposit account or by personal cheque (a company cheque cannot be accepted from a dissolved company).

Where the address of the company has changed, a correctly completed **Form B2** must be filed. Where there has been a change in a director/secretary or a change in their details, a **Form B10** must be filed to accordingly notify the CRO. These forms can be completed free of charge at www.core.ie.

It should be noted that the administrative restoration of a company is at the discretion of the Registrar. When the company has been administratively restored to the register, it will be deemed to have continued in existence as if its name had not been struck off the register.

2.1 Fast track restoration of dissolved companies (Forms H1 and H1R only)

Where a company has been struck off the register for a period not exceeding 12 months, a company may avail of the fast track process for restoration of a dissolved company provided an officer of the company (director or secretary) presents him/herself to the CRO Cash Office and **remains** in the Office until such time as all documentation has been examined and processed to restoration.

- The director/secretary must present him/herself to the CRO cashier **between 10.30am and 12noon** with completed Form H1 and all outstanding documentation and relevant fees. The company officer cannot avail of the fast-track restoration process for more than two companies at a time.
- The director/secretary must **inform** the cashier that he/she wishes to avail of the fast track process.
- The director/secretary will be asked to complete a form applying for fast track process (the form will request the name of the officer and his/her position in the company).

- Because amendments may need to be made to the documentation presented or extra forms may need to be completed (Forms B2/B10) where company records are not up to date, the director/ secretary will be required to remain in **the CRO until the company is restored to the register**. This could mean a wait of up to two hours.
- In the event that extra forms need to be completed, extra fees will be payable. Fees are payable by cash, bank draft, from the company's CRO deposit account or by personal cheque (a company cheque from a dissolved company cannot be accepted).
- If a **Form B5** is outstanding, i.e. if the company has increased its share capital since the last documentation was lodged, the company officer will not be able to avail of the fast track process. Every allotment of shares by a company limited by shares, or by a company limited by guarantee and having a share capital, must be notified to the CRO on Form B5 within one month of the date of allotment.

Since the abolition of companies capital duty with effect from 7 December 2005, Form B5 with an effective date on or after that date can be filed directly with the CRO. However, where a Form B5 has an effective date prior to 7 December 2005, it should be filed to Revenue's Stamping Office together with the registration fee (€15 plus appropriate capital duty). Capital duty is a matter for Revenue.

After detaching capital duties details, Revenue will forward Form B5 to the CRO.

Every effort will be made to restore the company to the register provided all documentation is in order or if not, provided that it can be amended by the company officer at the counter. Please also note that the dissolved company cheques cannot be used to file documents to the CRO in relation to the company applying to be restored. A dissolved company has no legal standing.

3. RESTORATION VIA COURT ORDER

Where a company has been struck off and dissolved for a period exceeding 12 months, administrative restoration by the Registrar of Companies is not possible. However, provided that 20 years has not elapsed from the date of its dissolution, the company or any member may make an application to the High Court for restoration where the company was struck off voluntarily at the request of the company¹, or by any officer or member of the company² where the company was struck off for non filing of annual returns³ or at the request of Revenue for non-delivery of a statement to it⁴.

It is advisable that legal advice be obtained in relation to any proposed application to court for restoration.

A restoration application has to be on notice to the Registrar of Companies, the Minister for Finance and Revenue, each of whom has various procedural requirements before a letter of no objection to the restoration can be issued. The Chief State Solicitor's Office represents the CRO and the Minister for Finance and the Revenue Solicitor represents Revenue.

3.1 Company/member/officer & restoration

A company that has been dissolved for a period of less than 20 years may apply to the High Court to be restored. The company will generally opt for administrative restoration when less than 12 months has expired since the company was dissolved, as this is a speedier and cheaper option than a High Court application.

3.1.1. Voluntary strike off

If the company was struck off voluntarily and it intends to apply to the court pursuant to section 311(8) Companies Act 1963 to have itself restored, the following steps are required to be followed by the director, member applying for restoration or the solicitor acting on behalf of the company:

- (a) Submit a letter to Enforcement Section, CRO, requesting confirmation that the Registrar of Companies has no objection to the restoration of the company.
- (b) File all outstanding annual returns⁵ (including the accounts which are required to be annexed pursuant to Companies Acts 1963-2009 and these accounts must relate to an individual financial year and may not be amalgamated with the accounts for another financial year or years) and ensure they are in order.⁶ Annual returns submitted for 1990 onwards must be accompanied by audited accounts. Non-trading companies (dormant companies) must submit with each annual return an auditor's report and a balance sheet reflecting the share capital.

When the annual returns have been filed and checked, a letter of no objection to the restoration application will issue from CRO, subject to the restoration order including a provision that it will lapse unless delivered by the applicant to the Registrar of Companies within three months of the date of perfection of the restoration order.

- (c) Obtain a letter from the Chief State Solicitor's Office (Osmond House, Little Ship Street, Dublin 8, tel 01 4176100), on behalf of Minister for Finance, stating that there is no objection to the restoration of the company.

¹ Section 311 Companies Act 1963

² Section 12B(3) Companies (Amendment) Act 1982 (as amended)

³ Section 12 Companies (Amendment) Act 1982

⁴ Section 12A Companies (Amendment) Act 1982

⁵ In addition to the standard filing fee, a late filing penalty of €100 is levied in respect of a late return (i.e. filed more than 28 days after the date up to which the return is made), together with a penalty of €3 for each additional day the return is late after the 28 day period, capped at a total filing penalty of €1,200 per return. On a restoration application, the late filing penalty is capped at a maximum of three years' filing penalty i.e. €3,600. Filing fees are payable by bank draft or personal cheque only. Company cheques cannot be accepted in respect of dissolved companies.

⁶ Before filing the annual returns, it is advisable to carry out a company search at www.cro.ie as all information submitted must correspond with our records. Any necessary amendments will cause delays, as documents must be returned to the presenter for correction.

- (d) Petition the High Court for an order to restore the company. **Do not issue the petition until the letters of no objection are to hand.**
- (e) Following the making of a High Court order restoring the company, deliver to the CRO for registration an attested copy of the order⁷, together with the filing fee, within three months of the date of pronouncement of the order.

Following the lodgment of the court order in the CRO, the company's designation is changed from "Dissolved" to "Normal", effective from the date the court order is received in CRO.

Notice of the restoration of the company will be published by CRO in Iris Oifigiúil⁸ in due course. A company search carried out at www.cro.ie will also show that the company has been re-instated. The date of re-instatement will also appear on a company printout.

3.1.2. Involuntary strike off

Involuntary strike off encompasses strike off for failure to file annual returns with CRO and failure to deliver a statement to Revenue.

If the company was struck off involuntarily, the application for restoration is made under section 12B(3) Companies (Amendment) Act 1982. The following steps are required to be followed by the director, member or solicitor acting on behalf of the company:

- (a) Submit a letter to Enforcement Section, CRO, requesting confirmation that the Registrar of Companies has no objection to the restoration of the company.

The Registrar will furnish a letter of no objection to an application pursuant to section 12B(3) to restore a company to the register, subject to compliance with the following:

- (i) If all outstanding annual returns⁹ (including the accounts which are required to be annexed pursuant to the provisions of the Companies Acts 1963-2009) are delivered to the CRO, and are in order.¹⁰ Annual returns submitted for 1990 onwards must be accompanied by audited accounts. Non-trading companies (dormant companies) must submit with each annual return an auditor's report and a balance sheet reflecting the share capital.

Or

- (ii) If all outstanding annual returns (including the accounts which are required to be annexed pursuant to the provisions of the Companies Acts 1963-2009 and these accounts must relate to an individual financial year and may not be amalgamated with the accounts for another financial year or years) are delivered in final draft format¹¹ to the CRO, and are in order, together with the applicant's personal undertaking to file signed returns and audited accounts in identical form following the making of the restoration order.

A restoration order made by the Court will not have effect unless all outstanding returns, including accounts, are delivered to the CRO within one month from the date of the making of the order. In the event that it is not complied with within the period specified, the company will remain dissolved.

When the draft/annual returns have been filed and checked, a letter of no objection to the restoration application will issue from CRO, subject to the restoration order including a provision that it will lapse unless it is delivered by the applicant to the Registrar of Companies within three months of the date on which the order is pronounced.

- (b) Obtain a letter from the Chief State Solicitor's Office (Osmond House, Little Ship Street, Dublin 8, tel 01 4176100), on behalf of Minister for Finance, stating that there is no objection to the restoration of the company.

⁷ It must have the original signature of the Superintendent of Copyists.

⁸ In early 2006, notices will be published in the online CRO Gazette.

⁹ See Footnote 5.

¹⁰ See Footnote 6.

¹¹ This means that returns (including accounts) must be in their final format, subject only to same being signed (and certified where necessary) in accordance with the requirements of the Companies Acts.

- (c) Obtain a letter of no objection from Revenue.
- (d) Petition the High Court for an order to restore the company. **Do not issue the petition until the letters of no objection are to hand.**
- (e) Following the making of a High Court order restoring the company, deliver to the CRO for registration an attested copy of the order¹², together with the filing fee, within three months of the date of pronouncement of the order.
- (f) If the annual returns have not been already delivered to the CRO, they must now be lodged without delay with the late filing penalty.

Following the lodgement of the court order in the CRO, the company's designation is changed from "Dissolved" to "Normal", effective from the date of receipt of the court order in CRO.

Notice of the restoration of the company will be published by CRO in Iris Oifigiúil¹³ in due course. A company search carried out at www.cro.ie/search will also show that the company has been re-instated. The date of re-instatement will also appear on a company printout.

3.2 Creditors & restoration

A creditor of a company, which was dissolved as a result of its failure to file annual returns or at the request of the Revenue, may apply to the Circuit Court or High Court at any time to have that company restored to the register, provided that 20 years has not elapsed since the date of dissolution of the company. Where the company was struck off voluntarily, however, application for restoration by the creditor must be made to the High Court.

As different restoration procedures apply, prior to issuing a court application for restoration, please check with the CRO how the company was dissolved i.e. for failing to file returns with CRO¹⁴ or for failing to deliver certain statements to Revenue¹⁵.

3.2.1 Voluntary strike off

If the company was struck off voluntarily, a creditor may apply to the High Court, pursuant to section 311(8) Companies Act 1963, for the restoration of the company.

The following steps are required to be followed by the creditor:¹⁶

- (a) Submit a letter to Enforcement Section, CRO, requesting confirmation that the Registrar of Companies has no objection to the restoration of the company.

The Registrar will issue a letter of no objection to the application provided the restoration order includes a provision that it will lapse unless it is delivered by the applicant creditor to the Registrar¹⁷ within three months of the date on which the order is pronounced.
- (b) Obtain a letter from the Chief State Solicitor's Office (Osmond House, Little Ship Street, Dublin 8, tel 01 417 6100), on behalf of Minister for Finance, stating that there is no objection to the restoration of the company.
- (c) Petition the High Court for an order to restore the company. **Do not issue the petition until the letters of no objection are to hand.**
- (d) Following the making of a High Court order restoring the company, deliver to the CRO for

¹² See Footnote 7.

¹³ See Footnote 8.

¹⁴ Section 311 Companies Act 1963 or section 12 Companies (Amendment) Act 1982

¹⁵ Section 12A Companies (Amendment) Act 1982

¹⁶ In order to be a "creditor" for the purposes of the court application for restoration, the law is that the applicant must have been a creditor at the time the company was struck off the register.

¹⁷ Pursuant to section 311(8) Companies (Amendment) Act 1982

registration an attested copy of the order¹⁸, together with the filing fee, within three months of the date of pronouncement of the order.

Following the lodgement of the court order in the CRO, the company's designation is changed from "Dissolved" to "Normal", effective from the date of receipt of the court order.

Notice of the restoration of the company will be published by CRO in Iris Oifigiúil¹⁹ in due course. A company search carried out at www.cro.ie will also show that the company has been re-instated. The date of re-instatement will also appear on a company printout.

3.2.2. Involuntary strike off

If the company was struck off involuntarily due to non-filing of annual returns, or for non-compliance with Revenue requirements, a creditor may apply to the Circuit Court or High Court pursuant to section 12B(3) Companies (Amendment) Act 1982.

3.2.2.1. Failure to file annual returns

The following steps are required to be followed by a creditor²⁰ or his/her/its solicitor:

- (a) Submit a letter to Enforcement Section, CRO, requesting confirmation that the Registrar of Companies has no objection to the restoration of the company.

The Registrar will issue a letter of no objection to a creditor or solicitor strictly subject to notice being given by or on behalf of the creditor to the last recorded (as per CRO records) directors of the dissolved company:

- (i) of the hearing date of the restoration application, and
- (ii) that, pursuant to section 12B(6) Companies (Amendment) Act 1982, a direction will be included in the court order that one or more specified members or officers of the company file all outstanding annual returns with the CRO within such period as the court may specify.

This letter of no objection is also conditional upon the restoration order sought by the creditor including a provision that that the order will lapse unless the applicant delivers it to the Registrar²¹ within three months from the date on which the order is pronounced.

- (b) Obtain a letter from the Chief State Solicitor's Office (Osmond House, Little Ship Street, Dublin 8, tel 01 417 6100), on behalf of Minister for Finance, stating that there is no objection to the restoration of the company.
- (c) Obtain a letter of no objection from the Revenue Solicitor's Office on behalf of Revenue (fee applies).
- (d) Petition the High Court or Circuit Court for an order to restore the company. **Do not issue the petition until the letters of no objection are to hand.**
- (e) Following the making of a High Court or Circuit Court order restoring the company, deliver to the CRO for registration an attested copy of the order²², together with the filing fee, within three months of the date of pronouncement of the order.

Following the lodgment of the court order in the CRO, the company's designation is changed from "Dissolved" to "Normal", effective from the date of receipt of the court order.

Notice of the restoration of the company will be published by CRO in Iris Oifigiúil²³ in due course. A

¹⁸ See Footnote 7.

¹⁹ See Footnote 8.

²⁰ See Footnote 16.

²¹ Pursuant to section 123(B) Companies (Amendment) Act 1982.

²² See Footnote 7.

²³ See Footnote 8.

company search carried out at www.cro.ie will also show that the company has been re-instated. The date of re-instatement will also appear on a company printout.

3.2.2.2. Non-compliance with Revenue requirements

The following steps are required to be followed by a creditor²⁴ or his/her/its solicitor:

- (a) Submit a letter to Enforcement Section, CRO, requesting confirmation that the Registrar of Companies has no objection to the restoration of the company.

Where a company was struck off the register for failure to deliver Revenue statements, the Registrar will furnish a letter of no objection to a creditor or solicitor strictly subject to notice being given by or on behalf of the creditor to the last recorded (as per CRO records) directors of the dissolved company of the hearing date of the restoration applications, and

- (b) a request being made by the applicant for an alternative order to be made by the court pursuant to section 12B(3) of the 1982 Act directing the filing of all outstanding returns in the CRO by the last recorded officers²⁵ of the company within such period as the court may specify.

This letter of no objection is also conditional upon the restoration order sought by the creditor including a provision that that the order will lapse unless the applicant delivers it to the Registrar²⁶ within three months from the date on which the order is pronounced.

- (c) Obtain a letter from the Chief State Solicitor's Office (Osmond House, Little Ship Street, Dublin 8, tel 01 417 6100), on behalf of Minister for Finance, stating that there is no objection to the restoration of the company.
- (d) Obtain a letter of no objection from the Revenue Solicitor's Office on behalf of Revenue (fee applies).
- (e) Petition the High Court or Circuit Court for an order to restore the company. **Do not issue the petition until the letters of no objection are to hand.**
- (f) Following the making of a High Court or Circuit Court order restoring the company, deliver to the CRO for registration an attested copy of the order²⁷, together with the filing fee, within three months of the date of pronouncement of the order.

Following the lodgement of the court order in the CRO, the company's designation is changed from "dissolved" to "normal", effective from the date of receipt of the court order.

Notice of the restoration of the company will be published by CRO in *Iris Oifigiúil*²⁸ in due course. A company search carried out at www.cro.ie will also show that the company has been re-instated. The date of re-instatement will also appear on a company printout.

²⁴ See Footnote 18.

²⁵ Details of last recorded directors of the dissolved company may be ascertained by carrying out a CRO search.

²⁶ Pursuant to section 123(B) Companies (Amendment) Act 1982.

²⁷ See Footnote 7.

²⁸ See Footnote 8.



COMPANIES REGISTRATION OFFICE

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