

## PREFACE

### Background

This reference book is compiled in accordance with the Freedom of Information (FOI) Act 1997.

The FOI Act 1997 establishes three statutory rights:

- a right for each person to access information held by public bodies;
- a right for each person to have official information relating to him/herself amended where it is incomplete, incorrect or misleading;
- a right to obtain reasons for decisions affecting him/herself.

The Act asserts the right of members of the public to obtain access to official information to the greatest extent possible consistent with the public interest and the right to privacy of individuals.

### PURPOSE OF REFERENCE BOOK

This reference book has been prepared and published in accordance with the requirements of sections 15 and 16 of the FOI Act.

In accordance with section 15 of the Act, the purpose of this reference book is to facilitate access to official information held by this office, by outlining the structure and functions of the office; details of the services we provide and how they may be availed of; information in the classes of records we hold; and information on how to make a request to the office under the FOI Act.

Section 16 of the FOI Act requires the CRO publish a book containing:

- “the rules, procedures, practices, guidelines and interpretation....and an index of any precedents kept....for the purposes of decision....under any enactment or scheme administered” by the office “with respect to rights, privileges, benefits, obligations, penalties or other sanctions to which members of the public are or may be entitled or subject under the enactment or scheme” together with
- “appropriate information in relation to the manner or intended manner of administration of any such enactment or scheme.”

This guide has been prepared also to facilitate customers utilising the services provided by the CRO. However, we are obliged to operate under the auspices of the Companies Acts under which the Office was established and under those other acts, orders, rules and regulations, detailed at Appendix 3. This guide does not purport to interpret those acts, orders, rules or regulations in any way.

Where statutory requirements are outlined, the information given is not intended to be an interpretation of legislation. Companies in particular are strongly advised to refer to the requirements regarding statutory returns which must be submitted to the CRO. Failure to comply with the requirements may result in prosecution or in companies being struck off the companies register.

## HOW TO USE THIS BOOK

Chapter 1 explains how to access information from the CRO and any fees that might arise. Chapter 2 outlines the role of the Office and its organisational structure. Chapter 3 gives a breakdown of the internal structure and organisation of the Office by section/unit. Information is provided on each section/unit under the following headings:

**Role and structure** outlines the main work and structure of the section/unit;

**Delivery of service** outlines the work being undertaken with a focus on services impacting directly on members of the public or which involve committees, groups, etc who would be representing specific interest groups;

**Rules and practices** outlines the rules and practices of the section/unit, where it is involved in the delivery of an enactment or scheme impacting on the public within the meaning of section 16 of the Act;

**Classes of records** details the headings (known in the office as “file series”) under which the section/unit holds records; and

**Contact points** details staff members of the section/unit available to assist members of the public.

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# 1. HOW TO GET INFORMATION

## 1.1 ROUTINELY AVAILABLE INFORMATION

It is important to bear in mind that we currently make information routinely available to the public in relation to its functions, activities and schemes. Such information, summarised below, will continue to be available informally without the need to use the FOI Act.

| <b>What is available?</b>   | <b>Where is it available?</b>  | <b>Contact details</b>   |
|---|--|--|
| <b>General information relating to company law/CRO</b>                            | CRO website  | www.cro.ie   |
|   | CRO Information unit   | E-mail: info@cro.ie<br>Telephone: 01 804 5200<br>Fax: 01 873 5298  |
|   | CRO Public office  | Parnell House<br>14 Parnell Square<br>Dublin 1   |
|   | CRO annual business plan   | www.cro.ie   |
|   | Department of Enterprise, Trade and Innovation's Annual Reports and Companies Annual Reports | Molesworth Street<br>Dublin 2<br>Telephone: 01 679 3515  |
| <b>Information leaflets</b><br><i>(a current list is available at Appendix 2)</i> | CRO website  | www.cro.ie   |
|   | CRO Information Unit   | E-mail info@cro.ie<br>Telephone 01 804 5200<br>Fax 01 873 5298   |
|   | CRO Public Office  | Parnell House<br>14 Parnell Square<br>Dublin 1   |
| <b>Register of companies/business names</b>                                       | CRO website  | www.cro.ie/search<br>You can check free of charge certain vital information such as company name, registered office address and annual return date. Further company information is available to CRO deposit account holders. |
|   | CRO Information Unit   | E-mail: info@cro.ie<br>Telephone: 01 804 5200<br>Fax: 01 873 5298  |
|   | CRO Public Office  | Parnell House<br>14 Parnell Square<br>Dublin 1   |
| <b>Legislation related to CRO's areas of activity</b>                             | Government Publications Sales Office   | Molesworth Street<br>Dublin 2<br>Telephone: 01 679 3515  |

The FOI Act is designed to allow public access to information held by public bodies NOT routinely available through other sources. Access to information under the Act is subject to certain exemptions and involves particular procedures and time limits. This manual provides a guide to the structure of the CRO so as to help you access information both under the FOI Act and the Companies and Business Names Acts.

## **1.2 APPLICATIONS UNDER THE FOI ACT**

Under the FOI Act anyone is entitled to apply for access to information not otherwise publicly available. Each person has a right to:

- access to records held by the CRO;
- correction of personal information relating to oneself held by the CRO where it is inaccurate or misleading;
- access to reasons for decisions made by the CRO directly affecting oneself.

The following records come within the scope of the FOI Act:

- all records relating to personal information held by the CRO irrespective of when created;
- all other records created from commencement date i.e. 21 April 1998;
- any other records necessary to the understanding of a current record.

The CRO will normally be obliged to respond to the request within four weeks.

Applications under the FOI Act should be addressed to:

Freedom of Information Officer  
Companies Registration Office  
Parnell House  
14 Parnell Square  
Dublin 1

Telephone: 01 804 5250  
Fax: 01 804 5222  
E-mail brian.ohare@deti.ie

### **1.2.1 COMPILING YOUR APPLICATION**

Requests for information must be in writing and must indicate:

- (a) your full name and address;
- (b) that it is being made under the FOI Act;
- (c) a day-time telephone number, if possible, so that you may be contacted quickly if it is necessary to clarify details of your request;
- (d) details of the information requested which must be as comprehensive and as specific as possible (if you have difficulty in identifying the precise records which you require, we will be happy to assist you in preparing your request);
- (e) if necessary, the particular format in which the information is requested e.g. photocopy, disc, etc.

### **1.2.2 FOI DECISION MAKING IN THE CRO**

Decisions on applications are made at a level not below Higher Executive Officer. Internal appeal decisions are made by officers of a higher grade and will, generally, not be made by the direct superior officer of the FOI decision-maker.

### **1.3 RIGHTS OF REVIEW AND APPEAL**

The FOI Act sets out a series of exemptions to protect sensitive information where its disclosure may damage key interests of the State or of third parties. Where the FOI officer in the CRO invokes these provisions to withhold information, the decision may be appealed. Decisions in relation to deferral of access, charges, forms of access, etc. may also be the subject of appeal. Details of the appeals mechanisms are as follows:

### **1.4 INTERNAL REVIEW**

You may seek internal review of the initial decision, which will be carried out by an officer at a higher level if:

- (a) you are dissatisfied with the initial response received i.e. refusal of information, form of access, charges, etc., or
- (b) you have not received a reply within four weeks of your initial application. This is deemed to be a refusal of your request and allows you to proceed to internal review.

Requests for internal review should be submitted in writing to:

Registrar  
Companies Registration Office  
Parnell House  
14 Parnell Square  
Dublin 1

Phone: 01 804 5300  
Fax: 01 804 5222  
E-mail: [Helen.Dixon@deti.ie](mailto:Helen.Dixon@deti.ie)

Such a request for internal review must be submitted within four weeks of the initial decision. The CRO must complete the review within three weeks. Internal review must normally be completed before an appeal may be made to the Information Commissioner.

### **1.5 REVIEW BY THE INFORMATION COMMISSIONER**

Following completion of the internal review, you may seek an independent review of the decision from the Information Commissioner. Also, if you have not received a reply to your application for internal review within three weeks, this is deemed to be a refusal and you may appeal the matter to the Information Commissioner.

Appeals in writing may be made directly to the Information Commissioner at the following address:

Office of the Information Commissioner  
18 Lower Leeson Street  
Dublin 2

Telephone: 1890 223030, 01-6395689  
Fax: 01 639 5674  
E-mail: [info@oic.ie](mailto:info@oic.ie)  
Website: [www.oic.gov.ie](http://www.oic.gov.ie)

## 1.6 FOI FEES

A detailed list of our fees chargeable on documents, or for services rendered, which are outside the scope of the FOI Act, are set out in Appendix 1.

Fees for information falling under the FOI Act may be charged as below:

- In respect of personal records, fees in respect of the cost of copying the records requested will apply.
- In respect of other (non-personal) information, fees may be charged in respect of the time spent in efficiently locating and copying records, based on a standard hourly rate, to be prescribed by the Minister of Finance. No charges may apply in respect of the time spent by public bodies in considering requests.

A deposit may be payable where the total fee is likely to exceed €50.79. In these circumstances, we will, if requested, assist the member of the public to amend the request so as to reduce or eliminate the amount of the deposit.

Charges may be waived in the following circumstances:

- where the cost of collecting and accounting for the fee would exceed the amount of the fee;
- where the information would be of particular assistance to the understanding of an issue of national importance; or
- in the case of personal information, where such charges would not be reasonable having regard to the means of the requester.

## 1.7 POLICY ON CONFIDENTIALITY

We undertake to treat as confidential any information provided in confidence by individuals or others, subject to our obligations under law, including the FOI Act. If, for any reason, you wish that information provided to the CRO not be disclosed because of its sensitive nature, then you should, when supplying the information, make clear this wish and specify the reason for the information's sensitivity. We will consult with you before making any decision on any FOI request received involving sensitive information you may have supplied.

## 2. OVERVIEW OF THE CRO

### 2.1 MISSION STATEMENT

The mission of the CRO is:

*To implement the provisions of the Companies and other Acts and by so doing to provide an effective, efficient and accessible source of statutory company and other information on a timely basis to its users.*

Our annual business plan details the strategic goals underpinning this mission statement. You can download the most recent edition from the publications web page on [www.cro.ie](http://www.cro.ie).

### 2.2 DESCRIPTION AND FUNCTIONS OF THE CRO

We operate under the aegis of the Department of Enterprise, Trade and Innovation and retain the files of all companies and business names registered in the Republic of Ireland.

Our main functions are as follows:

- incorporation of companies
- registration of business names
- registration of post-incorporation documents and changes in business name particulars
- enforcement, prosecutions, and striking companies off the companies register
- provision of information to the public

The Office is organised into ten functional areas: company incorporation, post-incorporation, mortgages/solvency (comprising liquidations, receiverships and examinerships), enforcement/restoration, business names, electronic filing, training/information, publications, administration and information technology.

### 2.3 SERVICES PROVIDED BY THE CRO

#### 2.3.1 PRINCIPAL SERVICES

We are responsible for providing the following principal services:

- facilitating the incorporation of companies and the registration of business names;
- enforcing, in respect of companies, their obligations under the Companies Acts, particularly with regard to the filing of annual returns and accounts;
- providing ready access by the public to information filed by companies;
- maintaining, in respect of information provided by companies, accurate records of data, in particular registered addresses, directorships and company secretary;
- maintaining an accurate and up to date register of charges;
- ensuring companies, officers and professional advisers are aware of their statutory obligations;
- improving the means by which documents are filed at the CRO and providing the necessary technical support to users of the e-filing system;
- ensuring, through effective and appropriate training programmes, that CRO personnel are equipped with the necessary skills/knowledge to carry out their work in an efficient and professional manner.

#### 2.3.2 PUBLIC ACCESS TO THE OFFICE

The CRO, located at Parnell House, 14 Parnell Square Dublin 1, is open to the public every working day from 9.30 a.m. to 4.30 p.m. Our information unit may be contacted during normal working hours at 01 8045200. Clients are also invited to contact the office by e-mail at [info@cro.ie](mailto:info@cro.ie).

### 2.3.3 CRO WEBSITE

The CRO publishes a regular electronic bulletin giving up to date information on the office's procedures, practices and services. There is no charge for the bulletin. Instructions on subscribing to the service are available from [www.cro.ie](http://www.cro.ie).

Certain vital information, such as company name and registered office address, may be checked free of charge on our web search facility. Further company information is available to CRO deposit account holders. This search facility provides round the clock access to company information. It is identical to that in the public office and results are e-mailed instantly. For further information regarding on-line services, visit [www.cro.ie](http://www.cro.ie), e-mail [electronic\\_filing@deti.ie](mailto:electronic_filing@deti.ie) or contact CRO Electronic Filing Section at 01-8045374/5355. For further information on opening a deposit account, telephone CRO Accounts Section at 059-9178828 or view [webpage](#).

You can retrieve a free duplicate certificate of incorporation for a company or registration of a business name from [www.cro.ie](http://www.cro.ie). This certificate is valid solely for public service use, for example for submission to the Revenue. Once requested, the duplicate certificate is instantly e-mailed to you.

### 2.3.4 ELECTRONIC FILING

You can complete Form B2 (change in registered office address) and Form B10 (changes in director/secretary or in their details, certain types of resolution on Form G1 (special resolution) or Form G2 (ordinary resolution), B77 – Notice of Electronic Filing Agent appointment/resignation, Form M1 (change to single member company), Form M2 (change from single member company), B69 (declaration that director or secretary has ceased to act as a company officer where the company has failed to file a B10)- RBN3 Notice of cessation of business name - free of charge through [www.core.ie](http://www.core.ie)

Changes in where register is kept (B3), change in address of branch of external company (F4) and change in the address of business name – RBN2, RBN2a, RBN2b can also be filed.

Also available through CORE – Company's Online Filing Environment – Form G1Q (change of company name resolution) with reduced fees required as opposed to filing paper form, Form RBN1 (business name form) RBN1A (business name partnership), Form RBN1B (business name body corporate) also.

A full electronic version of the annual return (Form B1) can also be filed with the CRO. The form can be completed via [www.core.ie](http://www.core.ie) or through the use of company secretarial software supporting e-filing to the CRO.

For further information, visit [www.cro.ie](http://www.cro.ie) or [www.core.ie](http://www.core.ie), e-mail [Electronic\\_filing@deti.ie](mailto:Electronic_filing@deti.ie) or go to **3.12 Electronic Filing**.

### 2.3.5 REGISTERS OF COMPANIES AND BUSINESS NAMES

There are three sources of company/business name information at the CRO:

- paper-based company file (for documents received up to 1989 for companies and 1998 for business names);
- electronically scanned documents;
- website.

#### **Company file**

A company file exists for all companies and business names registered before 3 May 1990 and 5 April 1998, respectively. Some of these files are available for inspection at the Office and may be retrieved between 9.30 a.m. and 4.15 p.m. Photocopying facilities can be used during this time. Most of these older files have now been scanned and their information can be downloaded. To undertake a business name/company search, the full name or number of the company/business name must be ascertained. You can do this by either using the web search facility (see **Web search facility** below) or the public office search facility. By entering the company name/number on the public office computer the file is subsequently retrieved. There is a charge of €3.50 per company file search.

## **Computer printout**

Company/business name information stored on the CRO database is available by computer printout, which reflects the most up-to-date information. It contains details of, for instance, a company's designation for example, normal, liquidation, receiver, dissolved, etc. Documents marked as "received" on the printout indicate that the document has not been checked for errors and where the documents contains data which would be entered on the CRO database, this data has not yet been entered.

Computer printouts are available online (see **Web search facility** below), in the CRO, or by post. The fee for a printout is €3.50 per company or business name search. For postal searches, there is an additional handling charge of €1. Requests for printouts should include the registered number of the company or business name. Where requests are made on the basis of a name, a printout will issue only on a name equivalent to that quoted in correspondence. Where there is no matching name on the database a reply will issue to that effect. Response times to written requests will depend on volume flows and the resources available to process requests.

## **Scanned documents**

All company and business name documents received in the Office since 11 March 1991 and 5 April 1998 respectively are electronically scanned and stored on the computerised imaging system. Copies of scanned documents are also available online (see **Web search facility** below) or can be requested in the public office and cost €2.50 each. To request an image, you must enter the details on the computer in the public office. These images can also be requested by post and cost an additional €1.

## **Web search facility**

The online search facility provides clients with round the clock access to company information. The search tool is identical to that in our public office and results are e-mailed to users instantly.

The following vital online information is provided free of charge:

- company name
- company number
- registered office address
- annual return date
- made up to date of last annual return
- company status
- company registration date

CRO deposit account holders can also obtain the following more detailed information for a charge:

- company printout
- company documents (e.g. annual return with accounts)

System failures are unfortunately unpredictable. A system is in place to allow failures to be monitored more effectively, which should result in recovery as soon as possible. Online services are not available during backup, re-organisation, maintenance or system failure.

## Company information at the registered office

All companies are obliged to provide access to certain company records:

- The register of members must be kept within the State at the registered office of the company, or any other office of the company at which the work of making it up is done, or if the company arranges with some other person for the making up of the register to be undertaken on behalf of the company by that other person, at the office of that other person at which the work is done.
- The register of debenture holders must be kept at the registered office of the company, or any other office of the company at which the work of making it up is done, or if the company arranges with some other person for the making up of the register to be undertaken on behalf of the company by that other person, at the office of that other person at which the work is done. They are open only to the members and creditors of the company.
- The register of directors' and secretary's interests in shares and debentures is required to be kept at the same office as the register of members.
- Copies of directors' service contracts/memoranda must be kept at the registered office, or the place where the register of members is kept if other than the registered office, or at the company's principal place of business. They are open only to members of the company.

These registers and copies of instruments, etc. shall, during business hours, be available for inspection for at least two hours every day. A company may charge a fee not exceeding €1 (or lesser fee as provided for in the Companies Acts) depending on the type of inspection.

## 2.4 DELIVERY OF DOCUMENTS TO THE CRO

Under section 249A Companies Act 1990 (inserted by section 107 Company Law Enforcement Act 2001), if a document delivered to the CRO does not comply with the Companies Act 1990 (Form and Content of Documents delivered to Registrar) Regulations 2002 or with any other requirement of the Companies Acts or any requirements imposed by or under any other legislation relating to the completion of a document and its delivery to the CRO, that document may be rejected by us by serving a notice on the presenter detailing the reason(s) for rejection. Unless the presenter delivers to us, within 14 days, a replacement document that complies with the notice, the original document is deemed to not have been delivered to the CRO.

We have incorporated a comprehensive list of reasons why documents are sent back in Information Leaflet No. 21, Grounds for Returning Documents to Presenters, and you can download an up-to-date version from the publications web page at [www.cro.ie](http://www.cro.ie).

Information Leaflet No. 21 does not replace the provisions of the Companies Acts or any other law applicable to the filing of returns. We have made every effort, however, to ensure that this is a comprehensive listing of errors and omissions that may be made when completing CRO documents, which errors and omissions will result in the return of the document to the presenter for amendment. We reserve the right to return any document that is incorrectly completed for any reason not encompassed in this leaflet.

From the information leaflet you will see that those documents that come within section 249A Companies Act 1990 (as inserted by section 107 Company Law Enforcement Act 2001), and which are inaccurately or not fully and properly completed result in a 14-day rejection notice being issued. There are also those documents in relation to which we do not operate the 14-day rejection notice procedure. This does not mean these documents are not returned for amendment to the presenter if they are inaccurately or not fully and properly completed, rather that we do not issue a 14-day rejection notice when returning the document to the presenter. Finally, there are those documents that fall outside the ambit of section 249A Companies Act 1990 (inserted by section 107 Company Law Enforcement Act 2001) and which, therefore, we cannot reject using the 14-day rejection notice procedure. Again, this does not mean that these forms are not returned for amendment to the presenter if they are inaccurately or not fully and properly completed, just that a 14-day notice does accompany the rejected document.

This information leaflet is a vital reference document for preparing documents for submission to the CRO; to help minimise errors and thus avoid any delay in registering your documents you are strongly advised to refer to it.

## 3. BREAKDOWN OF INTERNAL STRUCTURE AND ORGANISATION OF CRO

### 3.1 CARLOW OFFICE

#### 3.1.1 Structure and organisation

The role of the Carlow Office is to accept and process documents and accompanying payments received by post. The Carlow Office also deals with the registration of Business Names. The CRO is due to decentralise to Carlow in the future. The Public Office remains in Parnell Square and documents can be submitted there. Parnell Square remains the postal address for the receipt of certain documents - [http://www.cro.ie/ena/postal\\_address.aspx](http://www.cro.ie/ena/postal_address.aspx)

The postal address in Carlow is the Companies Registration Office, O'Brien Road, Carlow. See link for address to submit documents: [http://www.cro.ie/ena/postal\\_address.aspx](http://www.cro.ie/ena/postal_address.aspx)

The structure of the section is:

|  |
|--|
| Gerry Doyle<br>Assistant Principal       |
| Paddy Porter<br>Higher Executive Officer |
| 2 Executive Officer                      |
| 4 Staff Officer                          |
| 24 Clerical Officer                      |

#### 3.1.2 Delivery of service

The Office receives and records receipt of documents on the CRO database; it records and issues receipts for payments received; it lodges monies received to the Department of Enterprise, Trade and Innovation through the Central Bank of Ireland.

#### 3.1.3 Rules and practices

Customers must lodge the correct forms/documents with the correct prescribed fees, where applicable (see Appendix 1 for CRO fees).

All documents are subject to a cursory check. If details such as fees and effective dates are missing or incorrect or, in the case of the annual return, the made up to date does not comply with the Annual Return Date (ARD) requirement or the accounts attached to an annual return are too old, the documents will be returned to the presenter. If a late penalty applies, the documents should be returned to us within 14 days to avoid further penalties accruing.

#### CRO deposit account (Form a/c1)

Certain basic information on companies is available free of charge on the CRO website. Clients who wish to carry out detailed searches via the CRO website need to open a deposit account with the CRO. In order to request company printout and/or scanned images of documents, this account must have sufficient credit at all times. A deposit account can also be used to lodge documents with the CRO.

To open a CRO deposit account, Form a/c1 must be completed in full and submitted to the CRO by post with payment. When an application is processed by the CRO, the client is supplied with a customer account number and PIN number which he/she can use for online services.

### 3.1.4 Contact points - Carlow

| <b>Name</b>       | <b>Area of responsibility</b> | <b>Telephone</b> | <b>E-mail</b>             |
|-------------------|-------------------------------|------------------|---------------------------|
| Paddy Porter      | Section manager               | 059-917 8821     | Paddy.porter@deti.ie      |
| Mick Williams     |                               | 059-917 8824     | Mick.williams@deti.ie     |
| Fiona Yule        |                               | 059-917 8823     | Fiona.yule@deti.ie        |
| Chantelle Cole    |                               | 059-917 8826     | Chantelle.cole@deti.ie    |
| Damien McDonnell  |                               | 059-917 8822     | Damien.mcdonnell@deti.ie  |
| Eileen Fitzgerald |                               | 059-917 8825     | Eileen.Fitzgerald@deti.ie |
|                   | <b>Carlow Email address</b>   |                  | <b>crocarlow@deti.ie</b>  |
| Brian Kealy       | Accounts                      | 059-9178828      | Brian.kealy@deti.ie       |

## 3.2 PUBLIC OFFICE

### 3.2.1 Structure and organisation

The Public Office's role is to provide a front line service for callers to the CRO.

The structure of the section is:

|   |
|---|
| William Reid<br>Assistant Principal     |
| Claire Pyke<br>Higher Executive Officer |
| 1 Staff Officer<br>2 Clerical Officers  |

### 3.2.2 Delivery of service

The principal services the Public Office provides are:

- facilitating the collection and dispatch of documents;
- processing orders for company printouts and electronically scanned documents;
- facilitating the inspection of the paper-based file of companies incorporated prior to computerisation;
- providing general information;
- processing requests, in person or by post, for duplicate certificates of incorporation for a company or registration of a business name.

The Office receives and records receipt of documents on the CRO database; it records and issues receipts for payments received; it lodges monies received to the Department of Enterprise, Trade and Innovation through the Central Bank of Ireland.

### 3.2.3 Rules and practices

Customers are required to pay the prescribed fees chargeable on documents requested or services rendered (see Appendix 1 for CRO fees).

The Public Office aims to ensure customers have access to scanned images and printouts within 15 minutes, and to older paper files within 30 minutes.

All documents are subject to a cursory check at the Lodgement Office. If details such as fees and effective dates are missing or incorrect or, in the case of the annual return, the made up to date does not comply with the Annual Return Date (ARD) requirement or the accounts attached to an annual return are too old, the documents will be returned to the presenter. If a late penalty applies, the documents should be returned to us within 14 days to avoid further penalties accruing.

Queues for the counter are constantly monitored to ensure clients are served as promptly as possible.

### 3.2.4 Contact points

| Name        | Area of responsibility | Telephone   | E-mail              |
|-------------|------------------------|-------------|---------------------|
| Claire Pyke | Section manager        | 01 804 5251 | Claire.pyke@deti.ie |

### 3.3 INFORMATION

#### 3.3.1 Structure and organisation

Information Unit's role is to provide an expert information service to the public.

The structure of the unit is:

|   |
|---|
| William Reid<br>Assistant Registrar     |
| Claire Pyke<br>Higher Executive Officer |
| 6 Clerical Officers                     |

#### 3.3.2 Delivery of service

Information Unit provides a front line service to customers who contact the Office by telephone, fax, post and e-mail, and it organises the CRO's participation at exhibitions and seminars.

#### 3.3.3 Rules and practices

When the telephone lines are busy or calls are made outside office hours, messages may be left on the office voice mail system. Clients are also invited to contact the office by e-mail at [info@cro.ie](mailto:info@cro.ie). Information supplied to clients is governed by the Companies Acts 1963-2009.

#### 3.3.4 CLASSES OF RECORDS HELD

The following series are held:

- Introduction to the Information Unit
- Telephone System
- Administration
- Written queries from the public
- Exhibition/Open Days
- General Staff Circulars

#### 3.3.5 Contact points

| Name                       | Area of responsibility | Telephone                  | E-mail  |
|----------------------------|------------------------|----------------------------|---|
| Claire Pyke<br>Information | Section manager        | 01 804 5251<br>01 804 5200 | Claire.pyke@deti.ie<br><a href="mailto:info@cro.ie">info@cro.ie</a> |

## 3.4 NEW COMPANIES

### 3.4.1 Structure and organisation

The role of New Companies Section is to process applications to incorporate new companies, to change a company name and to re-register a company type; to process applications to exempt “limited”, “teoranta” from the name of a company; to process applications for a public limited company to commence trading; to assess complaints made, within six months of the date of incorporation of a company, that a company name is too like the name of a company already registered.

The structure of the section is:

|                                      |                                   |   |
|--------------------------------------|-----------------------------------|---|
| William Reid<br>Assistant Principal  |                                   |   |
| Pat Daly<br>Higher Executive Officer |                                   |   |
| <i>Ordinary Incorporation Scheme</i> | <i>Fé Phrainn/CRODisk Schemes</i> | <i>Change of Name, Re-Registration, UCITS</i> |
| 1 Executive Officer                  | 2 Staff Officers                  | 1 Executive Officer                           |
| 4 Clerical Officers                  |                                   |   |

### 3.4.2 Delivery of service

The section is responsible for checking, registering and scanning documents for public availability and in doing so providing an effective, efficient and accessible source of company information to clients.

### 3.4.3 Rules and practices

#### Checking documents

Registering documents involves checking the details and entering new data on the register of companies. Where documents are inaccurately or not fully and properly completed, the documents are returned to the presenter for correction. A comprehensive list of reasons why documents are sent back is incorporated in [Information Leaflet No. 21](#), Grounds for Returning Documents to Presenters, and you can download an up-to-date version from the publications web page at [www.cro.ie](http://www.cro.ie).

This information leaflet is a vital reference document for preparing documents for submission to the CRO; to help minimise errors and thus avoid any delay in registering your documents you are strongly advised to refer to it.

#### Company incorporation

A Form A1 must be completed correctly and filed with this Office along with the relevant memorandum and articles of association for the specific company to be incorporated. For further information, go to [www.cro.ie](http://www.cro.ie) or see [Information Leaflet No 1](#), Company Incorporation.

#### Company officers

All companies must have one secretary and a minimum of two directors, one of whom must be an EEA Member State resident. (European Economic Area). The secretary may be one of the directors of the company. A body corporate may act as secretary to another company, but not to itself.

All companies are required to have an EEA-resident director. If at least one of the directors is not resident in the EEA Member State, the application must be accompanied by a bond, in the prescribed form, in force to the value of €25,394.76 as surety for any fines that may be imposed on it.

In addition, a director may not, at a particular time, be a director of more than 25 companies (with exceptions).

For further information, see [Information Leaflet No. 16](#), The Company Secretary; [Information Leaflet No. 17](#), Requirement to have EEA Member State Resident Director; and [ODCE's Information Book 2](#), Company Directors.

### **Change of name**

In order to change the name of an existing company a Form G1Q with an amended memorandum and articles of association giving the details of the new name must be filed with the Office pursuant to sections 23 and 141 Companies Act 1963.

See [Information Leaflet No. 1](#), Company Incorporation, for the restrictions that apply to company names.

Applications to change the name of a company are at the discretion of the registrar of companies and they will not be accepted where a company is overdue in its requirement to file annual returns with the CRO. Once the application is processed, a change of name certificate is issued.

For further information on the process, see [Information Leaflet No. 8](#) Change of Name.

The customer service standard for processing correctly completed documents is ten working days.

### **Re-registration**

Only certain company types may be re-registered from one type to another. A guaranteed limited company with or without share capital, once it is incorporated, may not be re-registered to any other type of company. A single member private limited company may not be directly re-registered as any other type but must first become a multi-member private limited company by filing Form M2. It may then file the necessary re-registration forms to re-register to a public limited or unlimited company.

The following forms are the main application forms used for the various types of company and must be filed with an amended memorandum and articles of association:

- Form D6** Application, pursuant to section 52 Companies Acts 1963, by a private limited company for re-registration to an unlimited company
- Form 71** Application, pursuant to sections 9(1) or 11 Companies (Amendment) Act 1983, by a private or unlimited company for re-registration as a public limited company
- Form 76** Application, pursuant to section 14(1) Companies (Amendments) Act 1983, by a public limited company for re-registration as a private company
- Form 86** Application by an unlimited company, pursuant to section 53 Companies (Amendment) Act 1983, for re-registration a limited company.

The customer service standard for processing correctly completed documents is ten working days.

### **Conversion of an industrial and provident society to a company**

An application must be made to the registrar of friendly societies indicating that the society wishes to convert to a company. On approval, a completed Form A1 with a memorandum and articles of association, together with the appropriate fee (see Appendix 1), are filed with the CRO. A certificate of incorporation is issued on registration of the new company.

The customer service standard for processing correctly completed documents is ten working days.

### **Exemption from the use of the word "limited" or "teoranta" as part of the company name**

Pursuant to section 24 Companies Act 1963 (inserted by section 88 Company Law Enforcement Act 2001), a company can apply on Form G5 to have the word "limited" or "teoranta" dropped from the company's name where the objects of the company will be the promotion of commerce, art, science, education, religion or charity. In addition, the company's memorandum or articles of association must state that:

- (a) the profits of the company (if any) or other income are required to be applied to the promotion of the objects;
- (b) payment of dividends to its members is prohibited;
- (c) all assets which would otherwise be available to its members are required to be transferred on its winding up to another company whose objects are the promotion of commerce, art, science, religion or charity.

It should be noted, however, that a company which is exempt from the obligation to use the word "limited" or "teoranta" as part of its name is still obliged to show on its letters and order forms the fact that it is a limited company.

For further information, see Information Leaflet No 24, Exemption from the use of the word "limited" or "teoranta" as part of the company name, or Information Leaflet No. 25, Licences granted prior to 1 March 2002 by the Minister of Enterprise, Trade & Innovation exempting a company from the use of the word "limited" or "teoranta" as part of its name.

The customer service standard for processing correctly completed documents is ten working days.

### **Permission for a public limited company to commence trading**

In order to commence trading, a public limited company must file Form 70, pursuant to section 6 Companies (Amendment) Act 1983. When the application has been processed, a certificate of a public company entitled to do business is issued to the company.

The customer service standard for processing correctly completed documents is ten working days.

### **Appeal procedure against company name**

A complaint, pursuant to section 23(2) of the Companies Act 1963, that a company name is too like the name of a company already on the register may be made to the registrar of companies in writing. The complaint must be made within six months of the date of registration of the named company. Where the registrar considers that the complaint has foundation, i.e. that the name complained of is too like the name of a company that is already incorporated, he may direct that company to change its name within six weeks. Should the company fail to carry out this direction it shall be liable to a fine not exceeding €1,940.61. Alternatively, the matter may be dealt with by way of referral to the High Court under the terms of section 371 Companies Act 1963.

The power of a director to issue a direction to a company is strictly time-limited. If a period of six months has elapsed since the date of incorporation of the company against whom the complaint is made, the registrar has no power to issue a direction pursuant to section 23(2). The foregoing, however, does not affect any claim that a company may have against a third party for "passing off".

### **3.4.4 CLASSES OF RECORDS HELD**

The following series are held:

Administration  
Serving the Political System

### **3.4.5 Contact points**

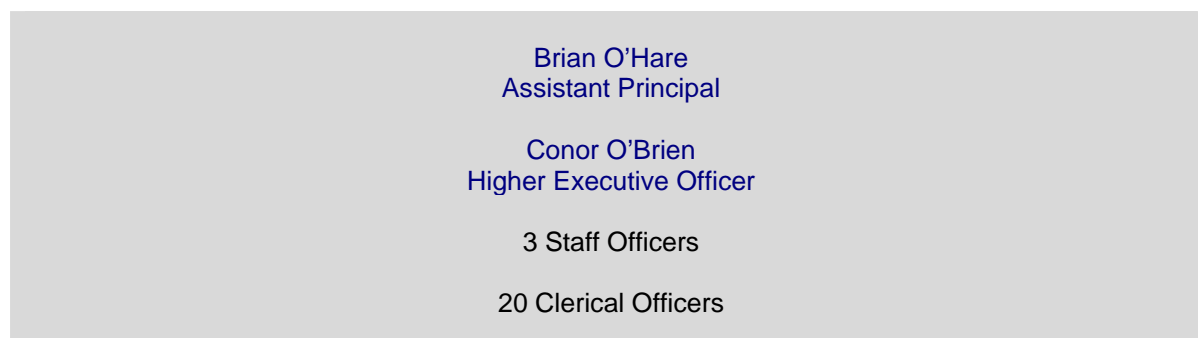
| <b>Name</b>     | <b>Area of responsibility</b>           | <b>Telephone</b> | <b>E-Mail</b>           |
|-----------------|---|------------------|-------------------------|
| Pat Daly        | Section manager                         | 01 804 5301      | Pat.daly@deti.ie        |
| Christy Donegan | Fé Phrainn & CRODisk schemes            | 01 804 5384      | Christy.donegan@deti.ie |
| Ann Cullen      | Ordinary scheme                         | 01 804 5381      | Ann.cullen@deti.ie      |
| Amanda Wall     | Re-registration, change of name & UCITS | 01 804 5255      | Amanda.wall@deti.ie     |

## 3.5 POST INCORPORATION UNIT A

### 3.5.1 Structure and organisation

The role of Post Incorporation Unit A is to process the majority of post incorporation documents.

The structure of the unit is:



### 3.5.2 Delivery of service

The unit is responsible for the scanning and registration of post incorporation documents such as annual returns and accounts, changes of registered office address, changes of director or secretary or in their particulars, allotment of shares, and notifications from and regarding auditors. The Unit aims to provide an effective, efficient and accessible source of company information to customers.

### 3.5.3 Rules and practices

#### Processing documents

Post Incorporation Unit A scans and registers documents. Documents notifying change of annual return date (ARD), change of registered office address and particulars regarding directors/secretaries are registered first, as far as possible in real time. They are then scanned for the public record. All other documents are scanned in real time and registered later.

Registering documents involves checking the details and entering new data on the register of companies. Where errors are identified, the documents are returned to the presenter for correction. Under section 249A Companies Act 1990 (inserted by section 107 Company Law Enforcement Act 2001), we may reject a document by serving a notice on the presenter detailing the reason for rejection. Unless the presenter delivers to us, within 14 days, a replacement document that complies with the notice, the original document is deemed to not have been delivered to the CRO. A comprehensive list of reasons why documents are sent back is incorporated in [Information Leaflet No. 21](#), Grounds for Returning Documents to Presenters, and you can download an up-to-date version from the publications web page at [www.cro.ie](http://www.cro.ie).

This information leaflet is a vital reference document for preparing documents for submission to the CRO; to help minimise errors and thus avoid any delay in registering your documents you are strongly advised to refer to it.

#### Background

The Companies Acts 1963-2009 impose a number of obligations on companies to make returns to the CRO within specified time limits.

The principal post-incorporation requirements of companies and requirements for the submission of the most common statutory returns are outlined below.

## **REQUIREMENTS FOLLOWING INCORPORATION OF A COMPANY**

### **Registers**

Those who are entitled to inspect the following records are the members of the company, who may do so without charge, the officers of the company and the general public:

#### **Register of members**

The register of members must be kept within the State at the registered office of the company, or any other office of the company at which the work of making it up is done, or if the company arranges with some other person for the making up of the register to be undertaken on behalf of the company by that other person, at the office of that other person at which the work is done.

#### **Register of debenture holders**

The register of debenture holders must be kept at the registered office of the company, or any other office of the company at which the work of making it up is done, or if the company arranges with some other person for the making up of the register to be undertaken on behalf of the company by that other person, at the office of that other person at which the work is done.

#### **Register of directors' and secretary's interests in shares and debentures**

The register of directors' and secretary's interests in shares and debentures is required to be kept at the same office as the register of members.

#### **Copies of directors' service contracts/memoranda**

Copies of directors' service contracts/memoranda must be kept at the registered office, or the place where the register of members is kept if other than the registered office, or at the company's principal place of business

#### **Annual General Meeting**

Every company must hold a general meeting as its Annual General Meeting (AGM) each year. This must be in addition to any other meeting held in that year. The meeting must be specified as such in the notice calling it. Not more than 15 months should elapse between the date of one AGM and the next AGM.

Companies should note that the 15 month option may not always be availed of by them. If a company holds its AGM in October of one year it must hold its AGM for the following year, by 31 December at the latest, in order to fulfil its obligation of holding an AGM in every year. In this instance, there would only be 14 months between AGMs.

As long as a company holds its first AGM within 18 months of incorporation, it need not hold it in the year of its incorporation or the following year.

#### **Company name**

A company is required to paint or affix its name in a conspicuous place, in legible letters, on the outside of every office or place in which its business is carried on. A company is further required to have its name mentioned in legible characters in all business letters of the company and in all cheques, invoices and receipts of the company. A fine may be imposed on the company and on any officer in default for breach of the foregoing. If an officer of a company issues or authorises the issue of any business letter of the company or signs a cheque or order for goods, and the name of the company is not mentioned in legible characters, that officer is liable to be fined and will also be personally liable unless the amount due on foot of the cheque or order for goods is paid by the company

## Company letterhead

The following particulars must be shown on all business letters:

- full name of the company (note that the only permissible abbreviation is Ltd. for Limited, PLC for Public Limited Company, etc.);
- names and any former names of the directors;
- nationality, if not Irish.

The following additional particulars must be shown on letters (electronic as well as paper) and order forms and on a company website (this does not apply to unlimited companies):

- legal form of the company;
- place of registration e.g. registered in Dublin, Ireland;
- registered number i.e. number on the certificate of incorporation;
- address of the registered office (where this is already shown, the fact that it is the registered office must be indicated);
- in the case of a company exempt from the obligation to use the word "limited" or "teoranta" as part of its name, the fact that it is a limited company;
- in the case of a company which is being wound up the fact that it is so;
- if the share capital of a company is mentioned, the reference must be to the paid-up share capital.

## Seal

Every company must have its name engraved in legible characters on its seal. The company secretary is frequently given responsibility for the safekeeping of the company's seal.

## Statutory returns

### CHANGE OF REGISTERED OFFICE (FORM B2)

Every company is required by law to file a notice of the situation of its registered office in the State. This is the address to which all official documents, notices, court papers are required to be sent by law. The address must be a physical location, not just a post office box number because people have the right to visit the company's registered office to inspect certain registers and documents and to deliver documents by hand. A company may notify any change in the location of its registered office by sending a completed Form B2 to the CRO. This notification ought to be filed within 14 days of the change. It is an offence not to notify the CRO (section 4 Companies Act 1982).

### CHANGE OF DIRECTOR/SECRETARY OR DETAILS (FORM B10, B70, B69)

Form B10 is filed by a company in order to notify the appointment of an officer post-incorporation, the cessation of an officer's appointment (resignation, death, removal, etc.) and to notify the CRO of a change in particulars in relation to an officer e.g. change of name or a new residential address. Form B10 is required to be sent to the CRO within 14 days of the change occurring (section 195 Companies Act 1963 as amended by section 51 Companies Act 1990). Failure to file Form B10 constitutes an offence. The minimum number of directors that a company is required to have is two. Accordingly, Form B10 will be returned by the CRO to the presenter if no replacement director is notified on Form B10, and the termination of a directorship would result in the company having less than the statutory minimum of two directors. Similarly, where Form B10 notifies the CRO of the cessation of appointment of a secretary, a replacement secretary is required to be notified on the form, having regard to the statutory requirement that every company must have a secretary.

Where there has been a continuing failure by a company, despite demand, to file a Form B10, the person concerned may file Form B69 with the CRO (section 195(11)(A)-(11)(B) Companies Act 1963 (inserted by section 47 Companies (Amendment)(No. 2) Act 1999)). For further information, see [Information Leaflet No. 18](#), Procedures regarding notification by director/secretary of his/her own resignation.

Where a person holding the office of secretary/director has died, a person may give notice of this to the CRO on Form B70. An official copy of the death certificate is required to be appended to this form. It should be noted, however, that the primary obligation to notify changes in secretary/directors

rests with the company which is obliged to deliver a Form B10; there is no need to file a Form B70 if the company has delivered a Form B10 to the CRO, notifying it as to the termination of appointment of the secretary/director and his/her replacement.

If a European Economic Area (EEA) resident director ceases to be a director and, to his/her knowledge, no other director is resident in a member State, that person must notify the CRO in writing (no form) of that fact within 14 days of the cessation.

All companies are required to have an EEA-resident director. The requirement to have at least one EEA-resident director does not apply to any company which for the time being holds a bond, in the prescribed form, in force to the value of €25,394.76 or a section 44 certificate from the registrar of companies that the company "has a real and continuous link with one or more economic activities that are being carried on in the State". For further information, see [Information Leaflet No. 17](#), Requirement to have EEA-Resident Director.

### **NOTICE OF CHANGE IN PLACE (FORM B3)**

If the address where the register of members, register of debenture holders, register of directors' and secretary's interests in shares and debentures, or directors' service contracts/ memoranda are kept is (a) different to that of the registered office, or (b) being changed to that of the registered office from a different office, or (c) being changed from one address to another address which is not that of the registered office, Form B3 must be filed. Any change in place must also be notified to the CRO on this form within 14 days of the event.

### **ANNUAL RETURN (FORM B1)**

A company must at least once in every calendar year submit an annual return (Form B1) to the CRO pursuant to section 125 (company with a share capital) or section 126 (company not having a share capital) of the Companies Act 1963. The annual return must be made up to a date not later than the Annual Return Date (ARD). Certain documents must be attached to the annual return (see **Annual accounts and reports** below). The annual return must be filed in the CRO no later than 28 days after the date to which it is made up. Annual returns filed late will incur a late filing penalty.

#### **Annual return date (ARD)**

The first ARD is six months after incorporation and thereafter the anniversary of the most recent annual return filed. It is possible to move an ARD to an earlier or later date (see [Information Leaflet No. 22](#), Filing an Annual Return in the CRO).

#### **Annual accounts and reports**

Directors have obligations under section 148 Companies Act 1963 to prepare accounts (i.e. balance sheet, profit and loss account or income and expenditure account), which they must lay before the company members at the AGM. The directors' report and the auditor's report must be attached to the accounts. The accounts attached to an annual return should cover a period from the end of the last accounts filed to the end of the most recent financial year. In addition, the date to which the accounts are made up must not predate the date to which the annual return is made up by more than nine months.

Every balance sheet and profit and loss account must be signed on behalf of the directors by two directors of the company (section 157 of the 1963 Act). Likewise, the report of the directors must be signed by two directors of the company (section 158 of the 1963 Act).

There must be a certificate certifying that the accounts and reports are true copies of those laid before the AGM of the company. This certificate must be signed by a director and the secretary i.e. each balance sheet, profit and loss account, directors' report, auditor's report must be certified as a true copy of that laid before the AGM; or a general certificate certifying that the balance sheet, profit and loss account, directors' report and auditor's report are true copies of those laid before the AGM.

Public limited companies and private limited companies prepare annual accounts in accordance with the Companies (Amendment) Act 1986. This Act brought into law the EC Fourth Directive on annual accounts of companies generally.

Public companies not trading for the acquisition of gain by the members prepare accounts in accordance with the Companies Act 1963 (i.e. companies limited by guarantee and not having a share capital).

The European Communities (Companies: Group Accounts) Regulations 1992 brought into law the EC Seventh Directive on consolidated group accounts. The Regulations apply to all financial years commencing on or after 1 September 1992.

Annual accounts and consolidated accounts of banks and other financial institutions must be prepared in accordance with the European Communities (Credit Institutions: Accounts) Regulations 1992. The Regulations apply to individual and group accounts drawn up in respect of every financial year beginning on or after 1 January 1993.

Annual accounts and consolidated accounts of insurance undertakings must be prepared in accordance with the European Communities (Insurance Undertakings: Accounts) Regulations 1996. The Regulations apply to individual and group accounts of insurance undertakings drawn up in respect of every financial year beginning on or after 1 January 1996.

Certain unlimited companies and partnerships (including limited partnerships) are also obliged to prepare accounts and deliver them to the CRO. The accounts are required under the European Communities (Accounts) Regulations 1993. The Regulations apply to accounts prepared for financial years commencing on or after 1 January 1994.

### ***Audit exemption***

Part III of the Companies (Amendment)(No.2) Act 1999 provides that private companies which meet certain criteria may avail of an exemption from the requirement to have their accounts audited: such companies are absolved from the requirement under section 160 Companies Act 1963 to appoint an auditor. The audit exemption does not grant a company any exemption from the requirement to prepare a full statutory set of accounts and lay those before the AGM of the company, or from the requirement to annex accounts to its annual return. For further information, see [Information Leaflet No. 10](#), Audit Exemption.

### ***Exceptions to requirements for attachments to the annual return***

#### *Companies incorporated since 1 March 2002*

No documents are required to be attached to the first annual return of a company incorporated since 1 March 2002.

#### *Small and medium sized companies*

Such companies may be entitled to claim certain exemptions in relation to the accounts filing requirements in respect of any financial year of the company if in respect of that year and the financial year of the company immediately preceding that year the company satisfies two of the three following conditions:

|                                   | <b>Small companies</b> | <b>Medium-sized companies</b> |
|-----------------------------------|------------------------|-------------------------------|
| Balance sheet total not exceeding | €1.9m                  | €7.618m                       |
| Turnover not exceeding            | €3.81m                 | €15.237m                      |
| Employees not exceeding           | 50                     | 250                           |

(Section 8 Companies (Amendment) Act 1986, as amended by Regulation 4 European Communities (Accounts) Regulations 1993 refers and Section 9 Investment Funds Companies and Miscellaneous Provisions Act 2006.)

*Sections 10 - 12 Companies (Amendment) Act 1986 (i.e. companies filing abridged/modified financial statements)*

1. Small companies

| <b>Documents to be annexed to annual return</b>  | <b>Requirements as to signature/ certification, etc.</b>   |
|--|--|
| (i) copy of abridged balance sheet   | (i) to be signed on behalf of the directors by two directors to contain a statement by the directors immediately above their signatures that<br>(a) they have relied on specific exemptions contained in sections 10 - 12 of the Act and<br>(b) they have done so on the grounds that the company is entitled to the benefit of those exemptions as a small company; |
| (ii) special report of the auditors under section 18(3) containing<br>(a) a copy of the report of the auditor under section 18(4)<br>(b) a copy of the report of the auditor to the members under section 193 of the 1990 Act. | (ii) the special report to be certified both by a director and the secretary of the company to be a copy of such report<br>(iii) if the auditors' signature is original - report does not need to be certified.  |

**Format of certification that is acceptable**

*Report of the auditors under section 18(3) Companies (Amendment) Act 1986*

To the directors of Example Limited

The following are copies of our report dated 31 March 20\*\* under section 18(4) Companies (Amendment) Act 1986 to the directors of Example Limited and our report dated 26 February 20\*\* under section 193 Companies Act 1990 to the members of that company for its financial year ended 31 December 20\*\*.

*Report of the auditors under section 18(4) Companies (Amendment) Act 1986*

Report of the auditors to the directors of Example Limited pursuant to section 18(4) Companies (Amendment) Act 1986

We have examined:

- (i) the abridged financial statements for the year ended 31 December 20\*\* on pages ..... to ..... which the directors of Example Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting that form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to sections 10 to 12 Companies (Amendment) Act 1986, from the financial statements to be laid before the Annual General Meeting.

In our opinion the directors are entitled under section 18 Companies (Amendment) Act 1986 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of sections 10 to 12 of that Act (exemptions available to small companies).

Auditors: ABC & Company

Date: 31 March 20\*\*

Note: Where in the auditors' opinion the abridgement process has impaired the true and fair view given by the financial statements to be laid before the Annual General Meeting the following additional paragraph should be added:

"In our opinion the abridged financial statements do not give a true and fair view because ..... (outlining the auditors' reservation/s)".

Report of the auditors under section 193 Companies Act 1990

The auditors' report to the members shall state:

- (a) whether they have obtained all the information and explanations which, to the best of their knowledge and belief, are necessary for the purpose of their audit;
- (b) whether, in their opinion, proper books of account have been kept by the company;
- (c) whether, in their opinion, proper returns adequate for their audit have been received from branches of the company not visited by them;
- (d) whether, the company's balance sheet and profit and loss account are in agreement with the books of account and returns;
- (e) whether, in their opinion, the company's balance sheet and profit and loss account have been properly prepared in accordance with the provisions of the Companies Acts and give a true and fair view-
  - (i) in the case of the balance sheet, of the state of the company's affairs as at the end of its financial year;
  - (ii) in the case of the profit and loss account of the company's profit and loss for its financial year;
- (d) whether, in their opinion, there existed at the balance sheet date a financial situation, which under section 40(1) Companies (Amendment) Act 1983, would require the convening of an extraordinary general meeting of the company.

## 2. Medium sized companies

Companies claiming exemption as medium sized companies under sections 11 and 12 Companies (Amendment) Act 1986.

### **Documents to be annexed to annual return**

- (i) copy of balance sheet and profit and loss account
- (ii) copy of the report of the directors accompanying the balance sheet and profit and loss account
- (iii) special report of the auditors under section 18(3) containing a copy of the report of the auditors under section 18(4)
  - (a) a copy of the report of the auditors to the directors under section 18(4)
  - (b) a copy of the report of the auditors to the members under section 193

### **Requirements as to signature/ certification, etc.**

- (i) each signed on behalf of the directors by two directors  
The copy balance sheet to contain a statement by the directors (immediately above their signatures) that
  - (a) they have relied on specific exemptions contained in sections 11 and 12 of the Act and
  - (b) they have done so on the grounds that the company is entitled to the benefit of those exemptions as a medium-sized company;
- (ii) to be certified both by a director and the secretary of the company to be a true copy of such report as laid before the AGM;
- (iii) the special report to be certified both by a director and the secretary of the company to be a true copy of such report;
- (iv) if the auditors' signature is original, the report does not need to be certified

**Documents to be annexed to annual return**

**Requirements as to signature/certification, etc.**

of the 1990 Act

**Format of certification that is acceptable**

*Report of the auditors under section 18(3) Companies (Amendment) Act 1986*

To the directors of Example Limited

The following are copies of our report dated 31 March 20\*\* under section 18(4) Companies (Amendment) Act 1986 to the directors of Example Limited and our report dated 26 February 20\*\* under section 193 Companies Act 1990 to the members of that company for its financial year ended 31 December 20\*\*.

*Report of the auditors under section 18(4) Companies (Amendment) Act 1986*

Auditors' Report to the directors of Example Limited pursuant to section 18(4) Companies (Amendment) Act 1986

We have examined:

- (i) the abridged financial statements for the year ended 31 December 20\*\* on pages ..... to ..... which the directors of Example Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to sections 11 to 12 Companies (Amendment) Act 1986, from the financial statements to be laid before the Annual General Meeting.

In our opinion the directors are entitled under section 18 Companies (Amendment) Act 1986 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of sections 11 to 12 of that Act (exemptions available to medium-sized companies).

Auditors: ABC & Company

Date: 31 March 20\*\*

Note: Where in the auditors' opinion the abridgement process has impaired the true and fair view given by the financial statements to be laid before the Annual General Meeting, the following additional paragraph should be added:

"In our opinion the abridged financial statements do not give a true and fair view because ..... (outlining the auditors' reservation/s)".

*Report of the auditors under section 193 Companies Act 1990*

The auditors' report to the members shall state:

- (a) whether they have obtained all the information and explanations which, to the best of their knowledge and belief, are necessary for the purpose of their audit;
- (b) whether, in their opinion, proper books of account have been kept by the company;
- (c) whether, in their opinion, proper returns adequate for their audit have been received from branches of the company not visited by them;
- (d) whether, the company's balance sheet and profit and loss account are in agreement with the books of account and returns;
- (e) whether, in their opinion, the company's balance sheet and profit and loss account have been properly prepared in accordance with the provisions of the Companies Acts and give a true and fair view-

- (i) in the case of the balance sheet, of the state of the company's affairs as at the end of its financial year;
  - (ii) in the case of the profit and loss account of the company's profit and loss for its financial year;
- (d) whether, in their opinion, there existed at the balance sheet date a financial situation that under section 40(1) Companies (Amendment) Act 1983, would require the convening of an extraordinary general meeting of the company.

### *Group accounts*

Exemptions from the preparation of group accounts are related to the size of the group and are as follows:

- balance sheet total of the parent undertaking and its subsidiary undertaking *together* does not exceed €7,618,428.47m ;
- amount of turnover of the parent undertaking and its subsidiary undertakings *together* does not exceed €15,236,856.94m ;
- average number of persons employed by the parent undertaking and its subsidiary undertakings *together* does not exceed 250.

(Regulation 7 of the European Communities (Group Accounts) Regulations 1992 refers.)

Section 17 Companies (Amendment) Act 1986, as substituted by regulation 45 European Communities (Companies: Group Accounts) Regulations 1992, provides for an exemption from section 7 of the 1986 Act. This exemption only applies where a *private* company is a subsidiary of another body corporate formed and registered in a EU Member State or would be a subsidiary of that other body corporate if that other body corporate were a company.

Documents to be filed with the annual return:

- (a) Notice stating that the company has availed of the exemption under section 17 (section 17(1)(d));
- (b) A copy of the guarantee by the parent undertaking of liabilities of the subsidiary (section 17(1)(d));
- (c) Notification by the company to the shareholders of the guarantee (section 17(1)(b));
- (d) A declaration by the subsidiary that all the shareholders have declared their consent to the exemption, this declaration to be signed by the secretary or a director (section 17(1)(a) - this is actual consent by the shareholders);
- (e) Consolidated accounts of the parent undertaking (the exemption of the subsidiary should be disclosed in a note to the accounts) (section 17(1)(f)).

Examples of the text of guarantee that is acceptable:

"By this guarantee X Limited (registered office, etc.) as the parent undertaking of Y Limited and for the purposes of the exemptions referred to in section 17(1) of the Companies (Amendment) Act 1986 and not otherwise, hereby irrevocably guarantees in respect of the whole of the financial year of Y Limited ending on the \*\* day of \*\*\* 20\*\*, all of the liabilities of Y Limited referred to in section 5(c) of said Act; provided that this guarantee shall not extend to any liability or commitment of Y Limited which shall not have arisen otherwise than in respect of that financial year or which shall not constitute a liability or loss within the meaning of section 5(c) aforesaid".

### **Large companies**

Large companies have to file full accounts that consist of:

- full balance sheet
- profit and loss account
- auditors' report
- directors' report

There must be a general certification certifying the accounts and the reports in total to be a true copy of accounts and reports as laid or to be laid before the members at the AGM. The certification must

be signed by a director and the secretary. Alternatively, each report should be certified to be a true copy as laid or to be laid before the AGM.

### ***Companies limited by guarantee***

*Guarantee companies without a share capital* are governed by section 128 Companies Act 1963 as they are a type of public company. They must submit a balance sheet, profit and loss account or income and expenditure account, an auditors' report and a directors' report. These are certified in the same manner as a large company, i.e. there must be a general certification certifying the accounts and reports in total to be a true copy of accounts and reports as laid or to be laid before the AGM (to all members) and this must be signed by a director and the secretary.

Sections 148 and 157 of the 1963 Act refer to the profit and loss account or the income and expenditure account, which must be prepared once at least in each *calendar year* and annexed to the company's balance sheet.

*Guarantee companies with a share capital* must annex accounts to their annual returns in accordance with section 7 Companies (Amendment) Act 1986, as amended.

### ***Unlimited companies***

Certain unlimited companies are required to prepare accounts and annex them to their annual returns. The accounts are required under the European Communities (Accounts) Regulations 1993.

Unlimited companies and partnerships where all the members, who do not have a limit on their liabilities, are companies limited by shares or guarantee, or their equivalent if not covered by the law of the State, or a combination of these undertakings are required to file accounts.

Unlimited companies and partnerships where all the members, who do not have a limit on their liabilities are themselves unlimited companies or partnerships of the type referred to above that are governed by the laws of the State or equivalent bodies governed by the laws of a Member State or combinations of these undertakings are also required to file accounts.

Unlimited companies, which do not come under the above categories, do not have to file accounts nor do they have to fill in their financial year on the front of Form B1.

### ***Auditors' report to company members***

The auditors' report to the members of the company must be made in accordance with section 193 Companies Act 1990. The auditors' report shall state:

- (a) whether they have obtained all the information and explanations which, to the best of their knowledge and belief, are necessary for the purposes of their audit;
- (b) whether, in their opinion, proper books of account have been kept by the company;
- (c) whether, in their opinion, proper returns adequate for their audit have been received from branches of the company not visited by them;
- (d) whether the company's balance sheet and (unless it is framed as a consolidated profit and loss account) profit and loss account are in agreement with the books of account and returns;
- (e) except in the case of a company that has taken advantage of any of the provisions of Part III of the Sixth Schedule to the Principal Act, whether, in their opinion, the company's balance sheet and profit and loss account and (if it is a holding company submitting group accounts) the group accounts have been properly prepared in accordance with the provisions of the Companies Acts and give a true and fair view-
  - (i) in the case of the balance sheet, of the state of the company's affairs as at the end of its financial year;
  - (ii) in the case of the profit and loss account (if it is not framed as a consolidated profit and loss account), of the company's profit and loss for its financial year;
  - (iii) in the case of group accounts submitted by a holding company, of the state of affairs and profit or loss of the company and its subsidiaries dealt with thereby, so far as concerns members of the company;

- (f) in the case of a company that has taken advantage of any of the provisions of Part III of the Sixth Schedule to the Principal Act, whether, in their opinion, its balance sheet and profit and loss account and (if it is a holding company submitting group accounts) the group accounts have been properly prepared in accordance with the provisions of the Companies Acts and give a true and fair view of the matters referred in subparagraphs (i) and (ii) and, where appropriate, subparagraph (iii) of paragraph (e) subject to the non-disclosures of any matters (to be indicated in the report) which by virtue of the said Part III are not required to be disclosed; and
- (g) whether, in their opinion, there existed at the balance sheet date a financial situation, which under Section 40(1) of the Companies (Amendment) Act 1983, would require the convening of an extraordinary general meeting of the company.

(Section 193(4) Companies Act 1990 refers.)

## **Auditor**

### **NOTICE OF REMOVAL OF AUDITOR (FORM H3)**

The form should be completed where a company has passed a resolution removing an auditor. A company may remove an auditor and appoint any other person who is qualified to be an auditor. Notice of the removal must be filed in the CRO within 14 days of the resolution being passed.

### **NOTICE OF TERMINATION OF APPOINTMENT OF AN AUDITOR (NO FORM)**

Where a company decides to avail of an audit exemption it may decide to terminate the appointment of the auditor. In this case, the auditor must serve on the company, within 21 days of being notified by the company of that decision, a notice in writing, which shall contain either a statement that there are no circumstances connected with the decision of the company that should be brought to the notice of members or creditors, or, a statement of such circumstances.

The auditor concerned shall send a copy of the notice to the CRO within 14 days after the date of service of the notice.

### **RESIGNATION OF AN AUDITOR (NO FORM)**

An auditor of a company may by notice in writing, served on the company, resign. The notice shall contain either a statement that there are no circumstances connected with the resignation that should be brought to the notice of members or creditors, or, a statement of such circumstances.

The auditor concerned shall send a copy of the notice to the CRO within 14 days after the date of service of the notice.

### **NOTICE THAT PROPER BOOKS OF ACCOUNT NOT KEPT (FORM H4)**

If the auditors of a company form an opinion that the company is contravening, or has contravened section 202 Companies Act 1990 by failing to keep proper books of account, they shall serve a notice on the company as soon as may be, stating their opinion and they shall notify the CRO on Form H4 within seven days of the service of that notice.

### ***Bodies of accountants for auditing purposes***

The Companies Act 1990 introduced new requirements for official recognition of professional auditing bodies. The following bodies of accountants are recognised by the Minister for Enterprise, Trade and Innovation for auditing purposes:

- The Institute of Chartered Accountants in Ireland
- The Institute of Certified Public Accountants in Ireland
- The Chartered Association of Certified Accountants
- The Institute of Chartered Accountants in England and Wales
- The Institute of Chartered Accountants in Scotland
- The Institute of Incorporated Public Accountants Limited

Details of the members of these six bodies who are qualified to act as auditors of companies within this jurisdiction are retained in the CRO and are available for public inspection on payment of the appropriate fee.

Individuals who obtained Ministerial authorisation prior to 3 February 1983 and registered under the provisions of section 199(3) Companies Act 1990 are authorised to continue as auditors. Such persons are registered as either company auditors/public auditors.

It should be noted that a public auditor is not entitled to audit the accounts of a limited company.

(Part X of the Companies Act 1990 and the Companies Act 1990 (Auditors) Regulations 1992 refer.)

### **3.5.4 Classes of records held**

The following series are held:

- Staff Matters
- Correspondence
- Legislation
- Statistics
- Auditors
- Administration

### **3.5.5 Contact point**

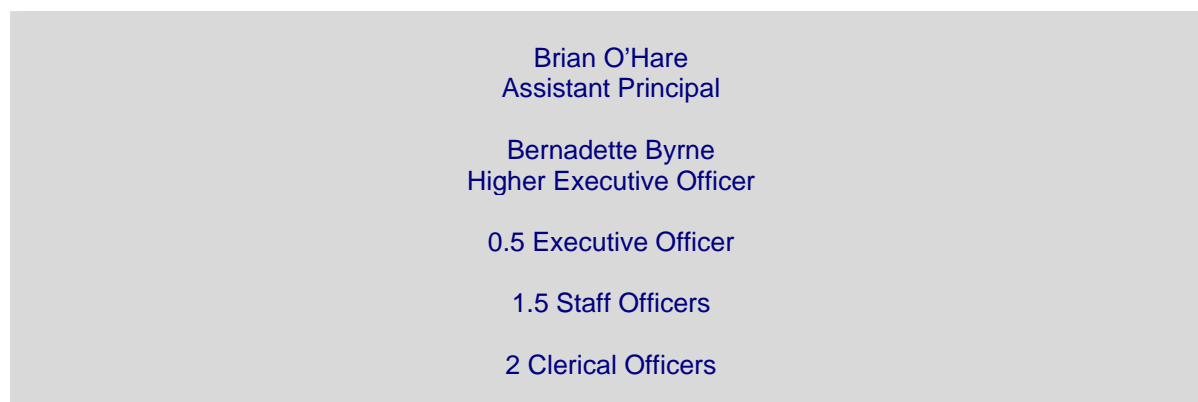
| <b>Name</b>   | <b>Area of responsibility</b> | <b>Telephone</b> | <b>E-mail</b>        |
|---------------|-------------------------------|------------------|----------------------|
| Conor O'Brien | Higher Executive Officer      | 01 804 5242      | Conor.obrien@deti.ie |

## 3.6 MORTGAGES/CHARGES

### 3.6.1 Structure and organisation

The role of Mortgages/Charges Section is to maintain an accurate and up to date register of charges.

The structure of the section is:



### 3.6.2 Delivery of service

The section is responsible for ensuring that particulars of mortgages and charges, including satisfaction of such mortgages and charges, are registered as expediently as possible, and in accordance with the provisions of the Companies Acts.

### 3.6.3 RULES AND PRACTICES

#### Checking documents

Registering documents involves checking the details and entering new data on the register of charges. Where documents are inaccurately or not fully and properly completed, the documents are returned to the presenter for correction. A comprehensive list of reasons why documents are sent back is incorporated in Information Leaflet No. 21, Grounds for Returning Documents to Presenters, and you can download an up-to-date version from the publications web page at [www.cro.ie](http://www.cro.ie).

This information leaflet is a vital reference document for preparing documents for submission to the CRO; to help minimise errors and thus avoid any delay in registering your documents you are strongly advised to refer to it.

#### Legal requirement

Details of certain mortgages or charges created by a company are required to be delivered to the CRO for registration within 21 days of creation of the charge. Failure to register the charge within 21 days of its creation has the effect, unless a court order under section 106 of the 1963 Act is submitted, of making the charge void against a liquidator of the company and any creditor of the company.

A creditor who has recovered judgement in the courts for a sum of money owed may convert the judgement into a mortgage affecting property owned by the debtor company.

#### Registration of mortgages and charges

The registration of mortgages and charges is governed by section 99 Companies Act 1963, as amended by section 122 Companies Act 1990. Section 99 provides that the prescribed particulars of a charge verified in the prescribed manner, must be delivered to, or received by, the CRO for registration, within 21 days of the date of creation of the charge. No extension of time for registration can be given by the CRO. Consequently, registration cannot be effected where applications have been received by the CRO outside the 21 day time limit without an order of the Court.

If a company has failed to comply with section 99, an application may be made to the High Court for an order extending the time for registration. If an omission or misstatement of any particular charge is

noticed after registration, an application to the Court for an order rectifying the particulars can also be made.

When the CRO is satisfied that the statutory requirements have been met, a certificate is issued. The certificate is conclusive evidence that the requirements of the Act have been complied with.

The prescribed forms for the submission of particulars of a charge are:

*In the case of a company incorporated in the State:*

- Form C1** Particulars of a charge created by a company incorporated in the State
- Form 47A** Series of debentures
- Form 47B** Particulars of a charge subject to which property has been acquired
- Form 47C** Notice that charge has been registered in country where property is situate. The obligation to make this declaration may now also be discharged through completion of the **Form C1**.
- Form 48** Further issue of debentures

*In the case of a company incorporated outside the State and which has an established place of business in the State:*

- Form 8E** Particulars of a charge on property in the State created by a company incorporated outside the State
- Form 9E** Particulars of a charge subject to which property in the State has been acquired by a company incorporated outside the State

A separate form must be completed in respect of each charge. If a company acquires property, which is subject to a charge, the company must deliver particulars of the charge, verified in the prescribed manner to the CRO for registration within 21 days after the date of acquisition. Particulars should be completed on Form 47B (Form 9E for an external company).

### **Judgement mortgage**

Section 102 Companies Act 1963 provides that, where a judgement is recovered against a company and such judgement is subsequently converted into a judgement mortgage affecting any property of the company:

- the judgement creditor shall cause two copies (certified by the Land Registry or Registry of Deeds, as the case may be, to be true copies) of the affidavit required for the purpose of registering the judgement as a mortgage to be delivered to the company within 21 days after the date of such registration; and
- the company shall, within three days of receipt of such copies, deliver one of them to the CRO for registration.

Hence, a copy of the affidavit, duly certified, must be received by the CRO within 24 days of the date of registration in the Land Registry/Registry of Deeds. There is no requirement to complete a form of application. Presenters should state their names and addresses on the back of the affidavit.

### **Satisfaction of charges**

A charge may be satisfied either fully or partially.

Details of satisfaction of charges should be completed on the following forms:

- Form C6** Full satisfaction
- Form C7** Partial satisfaction.

On receipt of either of these forms the CRO notifies the person(s) entitled to the charge that a memorandum of satisfaction has been received for registration. The person(s) entitled to the charge have twenty-one days to lodge an objection to the registration of the memorandum of satisfaction. If no objection is received the satisfaction is registered.

### 3.6.4 Classes of records held

The following series are held:

Precedents  
Judgement Mortgages  
Slavenburg File  
Satisfactions  
Court Orders  
Correspondence

### 3.6.5 Contact points

| Name              | Area of responsibility | Telephone   | E-mail                    |
|-------------------|------------------------|-------------|---------------------------|
| Bernadette Byrne  | Section manager        | 01 804 5348 | Bernie.byrne@deti.ie      |
| Leisha Heffernan  | All aspects            | 01 804 5365 | Leisha.heffernan@deti.ie  |
| Mary McLoughlin   | All aspects            | 01 804 5367 | Mary.mcloughlin@deti.ie   |
| Irene Farrelly    | All aspects            | 01 804 5366 | Irene.farrelly@deti.ie    |
| Catherine McGarry | All aspects            | 01 804 5232 | Catherine.mcgarry@deti.ie |
| Breda Furlong     | All aspects            | 01 804 5346 | Breda.furlong@deti.ie     |

## 3.7 SOLVENCY

### 3.7.1 STRUCTURE AND ORGANISATION

The functions of Solvency Section are the registration of all documents filed relating to liquidations, receiverships and examinerships; the maintenance of a register of restricted directors; the maintenance of a register of disqualified directors

The structure of the section is:

|  |
|--|
| Brian O'Hare<br>Assistant Principal          |
| Bernadette Byrne<br>Higher Executive Officer |
| 1 Staff Officer                              |
| 1.5 Clerical Officers                        |

### 3.7.2 DELIVERY OF SERVICE

The section is responsible for checking, registering and scanning documents for public availability and in doing so providing an effective, efficient and accessible source of company information to customers.

### 3.7.3 Rules and practices

#### Checking documents

Registering documents involves checking the details and entering new data on the register of companies. Where errors are identified, the documents are returned to the presenter for correction. Under section 249A Companies Act 1990 (inserted by section 107 Company Law Enforcement Act 2001), we may reject a document by serving a notice on the presenter detailing the reason for rejection. Unless the presenter delivers to us, within 14 days, a replacement document that complies with the notice, the original document is deemed to not have been delivered to the CRO. A comprehensive list of reasons why documents are sent back is incorporated in Information Leaflet No. 21, Grounds for Returning Documents to Presenters, and you can download an up-to-date version from the publications web page at [www.cro.ie](http://www.cro.ie).

This information leaflet is a vital reference document for preparing documents for submission to the CRO; to help minimise errors and thus avoid any delay in registering your documents you are strongly advised to refer to it.

#### Liquidations

A company can be wound up by:

- a resolution of the members following the making of a declaration of solvency;
- a resolution of the members ratified by the creditors;
- an order of the Court.

In the majority of cases, a liquidator is appointed and is obliged to file accounts under the provisions of the Companies Acts. The company is dissolved with an effective date three months from the date of registration of the final documents, or when the court orders its dissolution after winding up by an official liquidator.

## Members' voluntary winding up

For members to voluntarily wind up their company, a majority of the directors must make a statutory declaration that, having made a full enquiry into the affairs of the company, they are of the opinion that the company will be able to pay its debts in full within a period not exceeding twelve months from the commencement of the winding up. Within 28 days of the making of the declaration of solvency, the members must pass a special resolution to wind up and appoint a liquidator. The resolution to wind up must be advertised in *Iris Oifigiúil* within 14 days after the passing of the resolution.

### Statutory requirements

In a members' voluntary winding up, the following documents must be filed with the CRO:

|                    |  |
|--------------------|--|
| <b>Form 12(E1)</b> | Declaration of solvency                                |
| <b>Form G1</b>     | Special resolution to wind up and appoint a liquidator |
| <b>Form E2</b>     | Notice of appointment of liquidator                    |

If the winding up period continues for longer than a year, a **Form E3** must be filed for the first 12 months and for every period of exactly 12 months during the winding up. Form 21 is not required if the winding up is completed in less than 12 months.

If the winding up continues for longer than two years, **Forms 22 and 23 (E4)** are required (the latter in duplicate) for the initial period of two years, and each subsequent six-month period, any lesser period up to the date of the close of winding up. Forms 22 and 23 are not required if the winding up continues for a period of less than two years.

Details of the final winding up meeting are required on a **Form 13 (E6)** which must be accompanied by a full statement of account spanning the duration of the liquidation (**Form 14**)(E5).

A company is deemed to be dissolved three months from the date of registration of these final documents.

### Declaration of solvency (Form 12)(E1)

*It is very important that the following are delivered in strict order of presentation:*

1. Declaration of solvency
2. Members resolution

In a members' voluntary winding up of a company, a declaration of solvency must be delivered to the CRO pursuant to section 256 Companies Act 1963, as amended by section 128 Companies Act 1990.

The declaration of solvency shall have no effect unless it is made within 28 days immediately preceding the date of passing of the resolution for winding up the company.

The declaration of solvency must embody a statement by an independent person that s/he has given and not withdrawn her/his written consent to the issue of the declaration with the report attached thereto.

A declaration of solvency must have the following attached:

- (a) a report by an independent person made in accordance with section 128 Companies Act 1990, and signed by the independent person;
- (b) a statement by the independent person, marked with the letter 'B', that he/she has given and not withdrawn her/his written consent to the issue of the declaration with the report attached. This statement must bear the original signature of the independent person.

The statement of assets and liabilities made at the latest practical date before the making of the declaration, and in any event not more than *three months* before the making of the declaration, marked with the letter 'A' and embodied in the declaration of solvency, must bear the original signature of *each* of the directors making the declaration.

*If the declaration of solvency is not made and delivered in accordance with section 256 Companies Act 1963, as amended by section 128 of the 1990 Act, it is ineffective and the winding up then becomes a creditors' voluntary winding up. Section 266 Companies Act 1963 then applies.*

However, it would not be possible for a liquidator to comply with the provisions of section 266 of the 1963 Act, which requires that a meeting of the creditors be called at least ten days before the date of the meeting of the company and that it be held on the same day or the day after the meeting of the company at which the resolution to wind up is passed. Legal opinion advises Court direction.

The relevant precedent is Favon Investments Co. Ltd - Costello J. Judgement delivered 13 July 1992.

Therefore, it is of utmost importance that the declaration of solvency is thoroughly checked as regards signatures, dates and compliance with the provisions of the Companies Acts, before submitting for registration in the CRO.

### **Creditors voluntary winding up**

In a creditors' winding up the company is obliged to summon a meeting of the creditors. The creditors must receive at least ten days' notice and their meeting must be held on the same day or the day after the meeting of the members at which the resolution for voluntary winding up is to be proposed.

Notice of the meeting must be advertised at least ten days before the date of the meeting, in two daily newspapers circulating in the district of the registered office of the company. The creditors have the right to supervise the conduct of the liquidation. A committee of inspection may be appointed by the creditors at their meeting for this purpose. The members and the creditors must be summoned to all meetings called by the liquidator. The resolution to wind up, passed by the company, must be advertised in Iris Oifigiúil within 14 days after the passing of the resolution.

### **Statutory requirements**

In a creditors' winding up, an ordinary resolution of the company is required to wind up and appoint a liquidator (**Form G2**), a notice of appointment of liquidator (**Form E2**) and a creditors' resolution, or a notice that no resolution was passed at the creditors' meeting, must be filed with the CRO.

The liquidator must summon meetings of the members and creditors at the end of each year, to give an account of his/her acts and dealings and the conduct of the winding up. Details of the meeting must be delivered to the CRO on **Form E3**.

A Form 21 is not required if the winding up continues for a period of less than 12 months. However, if the winding up continues for a longer period, a Form 21 must be filed for the first 12 months, and for every period of exactly 12 months thereafter.

**Forms 22 and 23 (E4)** are not required if the winding up continues for a period of less than two years. However, if the winding up continues for longer, Forms 22 and 23 (the latter in duplicate) must be filed for the initial period of two years, and each subsequent six-month period, and any lesser period, up to the date of the close of winding up (date on **Form 14**)(E5).

Details of the final winding up meeting are required on a **Form 13A (E7)**, which must be accompanied by a full statement of account spanning the duration of the liquidation (Form 14)(E5).

The company is deemed to be dissolved three months after registration of these final documents.

### **Court winding up**

(The 'Court' used in relation to a company means the High Court unless otherwise stated.)

A company can be wound up by the Court at the instigation principally of any member or creditor of the company or the Minister in appropriate circumstances.

The Court appoints the liquidator and he/she becomes an officer of the Court, known as the Official Liquidator, and works under its supervision.

### **Statutory requirements**

A petition must be presented to the Court and when a winding up order is made an office copy must be delivered to the CRO. The liquidator, when appointed, must publish a notice of his/her appointment in Iris Oifigiúil. A copy of any other subsequent order annulling or staying the winding up or dissolving the company must also be delivered for registration.

An office copy of a court order is one that bears the actual signature of the attestor. If the company is not completely wound up within two years, then the liquidator must present a record of accounts by filing Forms 22 and 23 (E4)(the latter in duplicate). Form 21 is not required.

If the Court winding up continues for a period of less than two years, Forms 22 and 23 (E4) are not required. However, if it continues for a longer period, the first Forms 22 and 23 (the latter in duplicate) must be submitted for a period starting from the date of presentation of the petition to the Court or date of appointment of the liquidator, and brought down to a date two years from the commencement of the winding up, and further forms 22 and 23 (the latter in duplicate) must be submitted for each subsequent period of 12 months, and any lesser period up to the date of the examiner's final certificate (if any) or to the date that the Court Order dissolving the company has been delivered for registration.

The winding up will conclude once the Court Order dissolving the company, the examiner's Certificate, if any and the final Forms 22 and 23 (the latter in duplicate) have been lodged with the CRO.

When the Court makes an order for the dissolution of a company, it may order that the company be dissolved from the date of presentation of the order to the CRO.

### **Receiverships**

A receiver may be any person who is neither a body corporate nor an undischarged bankrupt. He/she may be appointed by the Court or out of Court to act as receiver of the property of a company. He/she will apply its benefits, rights, interests, as directed and will account for his/her receipts and payments during the period of her/his appointment. The duties of a receiver are normally set out in the instrument under the terms of which he/she is appointed.

### **Statutory requirements**

A Notice of Appointment of Receiver (**Form E8**) must be filed with the CRO within seven days of appointment and must also be published Iris Oifigiúil and in at least one daily newspaper circulating in the district where the registered office of the company is situated.

Once a receiver is appointed all invoices, orders for goods and business letters issued by or on behalf of the company must contain a notice to that effect.

Where a receiver is appointed on behalf of debenture holders, who are secured by a floating charge, a Statement of Affairs (**Form 17**)(E10) must be submitted to the receiver who must file a copy of same with the CRO.

The receiver must file abstracts of her/his receipts and payments on **Form E9**, for each six-month period from the date of his/her appointment, and any lesser final period up to the date he/she ceases to act. A notice of ceasing to act must then be filed on **Form E11**. A statement under section 52 of 2001 Company Law Enforcement Act is required to state whether the company is insolvent at the date of cessation. This statement is forwarded by the CRO to the Office of the Director of Corporate Enforcement.

### **Examinerships**

(Companies (Amendment) Act 1990 refers.)

An examiner can be appointed where it appears to the Court that a company is, or is likely to be, unable to pay its debts. However, a winding up may not be in progress, voluntary or compulsory.

The Court makes an order for the appointment of an examiner for the purpose of examining the state of the company's affairs and performing such duties in relation to the company as may be imposed by the Act.

A petition to the Court for the appointment of an examiner may be presented by the company or its directors, a creditor or contingent or prospective creditor (including an employee) of the company, or by the members holding not less than one tenth of the paid-up capital.

Where the Court appoints an examiner to a company, it may at the same time, or at any time thereafter, make an order appointing the examiner to a related company.

The duration of the protection of the Court is 70 days from the date of presentation of the petition. The Court may grant an extension.

### **Statutory requirements**

The Notice of Petition for Appointment of Examiner (**Form E24**) must be delivered by the petitioner to the CRO within three days after its presentation to the Court.

The examiner shall arrange for particulars of his/her appointment including date of appointment to be published in *Iris Oifigiúil* and in at least two daily newspapers circulating in the district in which the registered office of the company is situated.

The examiner shall, within three days of his/her appointment, deliver a copy of the Order appointing him/her, to the CRO.

It shall be the duty of the examiner to conduct an examination of the affairs of the company and report to the Court.

An office copy of any orders made pursuant to sections 13a, 24 or 27 must be delivered to the CRO. Examples of these orders are:

- the discharge of the company from the protection of the Court;
- the winding up of the company;
- the confirmation of a Scheme of Arrangements.

### **3.7.4 Classes of records held**

The following are the series held:

Precedents  
Strike off  
Update Liquidations 2003  
Update-2000  
Update 1994  
Prosecution  
Restricted/Disqualified Directors  
Examinerships  
Legislation  
Correspondence

### **3.7.5 CONTACT POINTS**

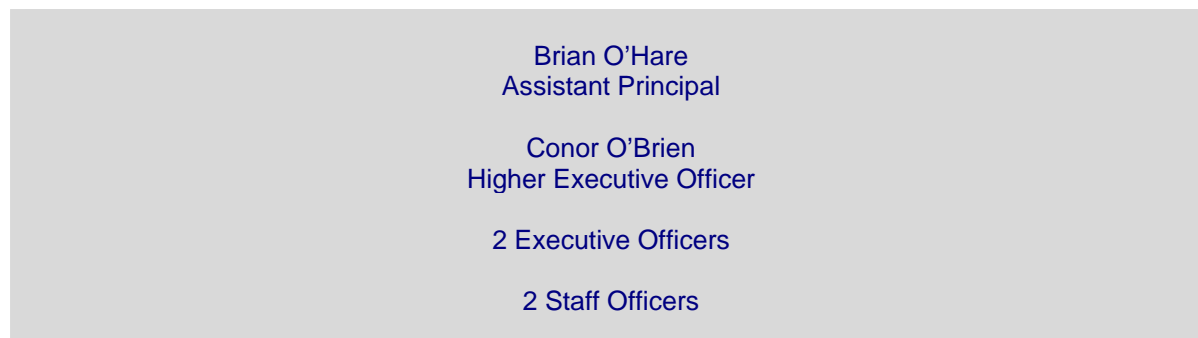
| <b>Name</b>      | <b>Area of responsibility</b> | <b>Telephone</b> | <b>E-mail</b>        |
|------------------|-------------------------------|------------------|----------------------|
| Bernadette Byrne | Section manager               | 01 804 5348      | Bernie.byrne@deti.ie |
| Brenda Power     | All aspects                   | 01 804 5358      | Brenda.power@deti.ie |

## 3.8 POST INCORPORATION UNIT B

### 3.8.1 STRUCTURE AND ORGANISATION

The unit is concerned with the processing of certain post incorporation documents including changes in memoranda and articles of association and increase/reduction in capital. The unit is responsible for matters concerning the euro changeover as it relates to share capital.

The structure of the unit is:



### 3.8.2 DELIVERY OF SERVICE

The unit is charged with checking, registering and scanning documents for public availability and in doing so provides an effective, efficient and accessible source of company information to customers.

### 3.8.3 RULES AND PRACTICES

#### Processing documents

Registering documents involves checking the details and entering new data on the register of companies. Where errors are identified, the documents are returned to the presenter for correction. Under section 249A Companies Act 1990 (inserted by section 107 Company Law Enforcement Act 2001), we may reject a document by serving a notice on the presenter detailing the reason for rejection. Unless the presenter delivers to us, within 14 days, a replacement document that complies with the notice, the original document is deemed to not have been delivered to the CRO. A comprehensive list of reasons why documents are sent back is incorporated in Information Leaflet No. 21, Grounds for Returning Documents to Presenters, and you can download an up-to-date version from the publications web page at [www.cro.ie](http://www.cro.ie).

This information leaflet is a vital reference document for preparing documents for submission to the CRO; to help minimise errors and thus avoid any delay in registering your documents you are strongly advised to refer to it.

#### Resolutions (Forms G1/G2)

Certain types of resolutions must be filed in the CRO. These are mainly, all special resolutions and certain other resolutions e.g. resolutions which give powers to directors to allot shares under section 20 Companies (Amendment) Act 1983. They must be filed within 15 days after the passing of the resolution.

Copies of resolutions presented for filing must be printed or typed and must be signed by a director or the secretary of the company.

### **Alteration of memorandum and articles of association (other than change of name)**

A company can alter its objects and articles of association within the limits laid down by the Companies Act 1963.

Any change in the memorandum or articles of association of a limited company must be registered by the filing of:

- (a) a copy of the special resolution passed by the members of the company in favour of the change (this must be signed by a director or secretary); and
- (b) an amended copy of the memorandum and articles of association.

Any change in the memorandum (objects) of an unlimited company must be registered by filing:

- (a) a copy of the special resolution passed by the members of the company in favour of the change and signed by a director or secretary; and
- (b) a copy of the amended memorandum.

Any change in the articles of an unlimited company must be registered by filing a copy of the special resolution passed by the members of the company in favour of the change and signed by a director or secretary.

### **Increase in authorised share capital (Form B4)**

The following documents must be filed within 15 days after the passing of the resolution increasing the share capital:

- (a) a signed copy of the resolution passed in favour of the increase;
- (b) Form B4 (notice of increase in capital);
- (c) an up-to-date text of the memorandum and articles of association.

Unlimited companies are not required to file the amended memorandum and articles of association.

### **Reduction in nominal capital**

#### ***Companies limited by shares/companies limited by guarantee and having a share capital***

- (a) If a company reduces its nominal capital by way of cancelling *un-issued* shares the company must file:
  - (i) a signed copy of the resolution;
  - (ii) an amended memorandum and articles of association;
  - (iii) Form 28 (B7).

(Section 68(1)(e) Companies Act 1963 refers)

- (b) If a company reduces its nominal capital by
  - (i) extinguishing or reducing the liability on any of its shares in respect of share capital not paid-up; or
  - (ii) either with or without extinguishing or reducing liability on any of its shares, cancel any paid-up share capital which is lost or unrepresented by available assets; or
  - (iii) either with or without extinguishing or reducing liability on any of its shares, pay off any paid-up share capital which is in excess of the wants of the company;

the company must file:

- (i) Court Order and minute approved by the Court outlining the capital of the company, number of shares into which the capital is to be divided and the amount of each share;
- (ii) a signed copy of the special resolution;
- (iii) an amended copy of the memorandum and articles of association.

(Sections 72 - 77 Companies Act 1963 refer.)

### **Unlimited companies**

Unlimited companies do not require a Court Order and minute. They only need file:

- (a) a signed copy of the special resolution;
- (b) Form 28 (B7).

### **Reduction in the capital redemption reserve fund**

Where shares are redeemed by a company (pursuant to section 208 Companies Act 1990) out of the profits available for distribution or redeemed, wholly or partly out of the proceeds of a fresh issue then a certain sum (the amount to be as per section 208(b)), must be transferred to a reserve fund to be called "the capital redemption reserve fund".

Any reduction in this fund is regarded as a reduction in the capital of the company as if the capital redemption reserve fund were paid-up share capital of the company.

If a company reduces its capital redemption reserve fund the company must file:

- (a) a signed copy of the special resolution;
- (b) Court Order confirming the reduction and Court minute setting out the capital of the company.

### **Alterations in share capital (Form 28)(B7)**

A company having a share capital, shall within one month after so doing give notice to the CRO, specifying as the case may be the shares consolidated, divided, converted into stock, subdivided, redeemed or cancelled otherwise than in connection with a reduction of share capital under section 72, or the stock, reconverted.

### **Disclosure order (Form H2)**

"Disclosure order" means an order of the Court to any person to give information on share ownership. Anyone who has a financial interest in a company may apply to the Court for a disclosure order. The applicant shall cause notice on Form H2 together with a copy of the order to be sent by registered post within seven days of the making of the order to the CRO, to the company, etc. (Industrial and provident societies, plcs, building societies and charities are excluded from these provisions.)

### **Return by a company purchasing its own shares &/or shares in a holding company (Form H5)**

Every company which has purchased its own shares (section 211 Companies Act 1990) shall deliver to the CRO for registration Form H5 within 28 days after delivery to the company of the shares.

A company shall not purchase any of its shares under this section if as a result of such purchase the nominal value of the issued share capital which is not redeemable would be less than one tenth of the nominal value of the total issued share capital of the company.

### **Reduction in share premium account**

Where a company issues shares at a premium, whether for cash or otherwise, a sum equal to the aggregate amount of the value of the premium on those shares must be transferred to an account to be called "the share premium account". Any reduction in the share premium account is regarded as a reduction in the capital of the company. (Section 62 Companies Act 1963, as amended refers.)

If a company reduces its share premium account the company must file:

- (a) a signed copy of the special resolution;
- (b) Court Order confirming the reduction and minute approved by the Court setting out the capital of the company.

## Increase in issued capital of a limited company

### **Allotment of shares for cash (Form B5)**

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.

Form B5 was combined with Revenue's Capital Duty Form 26. Since the abolition of companies' capital duty with effect from 7 December 2005, Form B5 with an effective date on or after that date should be filed directly with the CRO (fee €15).

Only a Form B5 that has an effective date prior to 7 December 2005 should now be filed to Revenue's Stamping Office together with the registration fee (€15 plus appropriate capital duty). Capital duty is a matter for Revenue. The completed Form B5 should therefore be first forwarded to Revenue (Capital Duty Section) together with the capital duty payable and CRO registration fee. After detaching capital duty details, Revenue will forward Form B5 to the CRO.

### **Allotment of shares for a consideration other than cash (Forms B5 and 52(B6))**

The following documents are required:

- Form B5 must be filed within one month of the date of the allotment together with either a contract in writing, constituting the title of allottees to the allotment, together with any contract of sale, duly stamped adjudicated as to Stamp Duty;

or, if there are no such contracts in writing,

- Form 52(B6) duly stamped and adjudicated as to Stamp Duty by Revenue.

Please Note: The Contract or Form 52(B6) cannot be accepted for filing unless it has been adjudicated and stamped by the Revenue. The Contract/Form 52 (in duplicate) should, therefore, be sent in the first instance to Stamp Adjudication Branch, Revenue, Dublin Castle, Dublin 2.

#### **3.8.4 CLASSES OF RECORDS HELD**

The following series are held:

Correspondence  
Minutes of Meetings  
Statistics

#### **3.8.5 Contact points**

| <b>Name</b>     | <b>Area of responsibility</b> | <b>Telephone</b> | <b>E-mail</b>          |
|-----------------|-------------------------------|------------------|------------------------|
| Conor O'Brien   | Section manager               | 01 804 5242      | Conor.obrien@deti.ie   |
| Cormac O'Reilly | All aspects                   | 01 804 5343      | Cormac.oreilly@deti.ie |
| Gary Flood      | All aspects                   | 01 804 5369      | Gary.flood@deti.ie     |
| Margaret Doyle  | All aspects                   | 01 804 5398      | Margaret.doyle@deti.ie |

## 3.9 EXTERNAL COMPANIES

### 3.9.1 STRUCTURE AND ORGANISATION

The function of the section is to check, register and make available to the public documents relating to external companies, limited partnerships, chartered companies, reductions in share capital and prospectuses.

The structure of the section is:



### 3.9.2 DELIVERY OF SERVICE

The section is responsible for checking, registering and scanning documents for public availability and in doing so, provides an effective, efficient and accessible source of company information to customers.

### 3.9.3 Rules and practices

#### Processing documents

Registering documents involves checking the details and entering new data on the register of companies. Where errors are identified, the documents are returned to the presenter for correction. Under section 249A Companies Act 1990 (inserted by section 107 Company Law Enforcement Act 2001), we may reject a document by serving a notice on the presenter detailing the reason for rejection. Unless the presenter delivers to us, within 14 days, a replacement document that complies with the notice, the original document is deemed to not have been delivered to the CRO. A comprehensive list of reasons why documents are sent back is incorporated in Information Leaflet No. 21, Grounds for Returning Documents to Presenters, and you can download an up-to-date version from the publications web page at [www.cro.ie](http://www.cro.ie).

This information leaflet is a vital reference document for preparing documents for submission to the CRO; to help minimise errors and thus avoid any delay in registering your documents you are strongly advised to refer to it.

#### Charter companies

Chartered companies are companies incorporated by private charter. Section 377 Companies Act 1963, as amended by section 250 Companies Act 1990, outlines the provisions of the Act which apply to unregistered companies. According to the definition under this section a chartered company would be regarded as an unregistered company.

The provisions of the Act which extend to chartered companies and the limitations of their applications are outlined in the Ninth Schedule to the 1963 Act, as amended by the Companies Act 1990.

There is only one live charter company on the register, namely The Governor and Company of the Bank of Ireland (date of incorporation 10 May 1783).

## **External company (foreign companies)**

Any company which is incorporated outside this State and establishes a place of business in the State must be registered under Part XI of the Companies Act 1963. The registration must take place within one month of the establishment of a place of business in the State.

Any company which is incorporated outside the State and establishes a branch in the State must be registered under the E.C. (Branch Disclosures) Regulations 1993 (S.I. No. 395 of 1993). The registration must take place within one month of the establishment of the branch in the State.

The Regulations implemented the European Communities 11<sup>th</sup> Council Directive concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State. The Regulations apply to the equivalent of Irish limited liability companies, incorporated in another State, which establish a branch in this State. There are some differences between the requirements imposed on a company from a Member State of the European Union and companies from other countries.

Prior to the introduction of these Regulations, Part XI of the Companies Act 1963 applied to all companies incorporated outside the State which established a place of business in the State. Where the company is a limited company and the "place of business" is a branch these Regulations now apply.

There is no definition of the term branch in the 11<sup>th</sup> Directive. The term branch, as used in the Regulations, has the same meaning as it has in the Directive. There is the view that a branch is a place of business, which has the appearance of permanency, such as the extension of a parent body, has a management and is materially equipped to negotiate business with third parties so that the latter, although knowing that there will, if necessary, be a legal link with the parent body (the head office of which is abroad), do not have to deal directly with such parent body, but may transact business at the place of business constituting the extension.

It is likely that most places of business established in this jurisdiction by limited liability companies are in fact branches and in those cases the provisions of the regulations will apply instead of Part XI of the Companies Act, 1963. Where a place of business (within the meaning of Part XI of the 1963 Act) is not a branch then Part XI of the 1963 Act will apply.

Accordingly, places of business which perform operations ancillary or incidental to the company's business are (in general terms) not branches within the meaning of the Directive. Share registration offices would not be branches. Offices which undertake promotional activities for the business of the company (with any resulting business being dealt with by the representatives of the company in the home State) would not be a branch.

*This note is merely an explanation of the approach of the Department of Enterprise, Trade and Innovation/CRO to the operation of the Regulations implementing the 11th Council Directive and is not intended as advice as to the particular situation of any company.*

### **Registration of an external company which is a branch (Forms F12 and F13)**

Form F12 (for an EU country) or Form F13 (for a non-EU country) must be completed for the registration of all branches. The form should be accompanied by:

- (a) a certified copy of the Charter, Statutes or Memorandum and Articles of the Company, or other instrument constituting or defining the constitution of the Company, or where Regulation 15 is applied complete the section of this Form headed "Regulation 15 Statement";
- (b) a copy of the certificate of incorporation of the company;
- (c) copies of the latest accounting documents as required by Regulation 4(2)(i) or Regulation 7(2)(j).

If these documents at (a), (b) and (c) are not written in the Irish or English language a certified translation thereof is required.

The certification and authentication procedures for documents are the same as those for an external company which is a place of business.

### **Registration of an external company which is a place of business (Form F1)**

Form F1 must be completed for the registration of the company. A certified copy of the memorandum and articles of association should accompany the form. The certification and authentication procedures are explained below.

An office which performs operations ancillary or incidental to the company's business would be regarded as a place of business. A place of business would include a share transfer or share registration office. Offices which undertake promotional activities for the business of the company (with any resulting business being dealt with by representatives of the company in the home State) would be regarded as places of business.

### **Certification of memorandum and articles of association**

A copy of the memorandum and articles of association of the company (if no memorandum and articles, the instrument constituting or defining the constitution of the company) should be certified as a true copy in the country in which the company is incorporated by:

- (a) the registrar of companies; or
- (b) a notary public; or
- (c) some officer of the company on oath before a person having authority to administer an oath.

### **Authentication of memorandum and articles of association**

A copy of the memorandum and articles of association of the company (or if there is no memorandum and articles, the instrument constituting or defining the constitution of the company), should be certified as a true copy in the country in which the company is incorporated by

- (a) the Registrar of Companies for that country, or
- (b) a notary public in that country, or
- (c) some officer of the company on **oath** before a person in that country who has authority to administer an oath.

### **What are the authentication requirements?**

- (a) There are no authentication requirements in respect of company documents originating from Great Britain or Northern Ireland. Under the Hague Convention of 5th October 1961, other UK areas must provide authentication by way of an Apostille - these include the Isle of Man, Cayman Islands, Jersey, Guernsey and other territories.
- (b) For memorandum and articles originating in countries party to the EC Convention of 25th May 1987, i.e. France, Belgium, Italy and Denmark, no authentication is required.
- (c) For memorandum and articles originating in countries party to the Council of Europe Convention, provided that the certification has been authenticated by diplomatic or consular agents of those countries, no further authentication is required.
- (d) For memorandum and articles originating in countries party to the Hague Convention of 5th October 1961, authentication of the certification is established by way of an apostille supplied by the "competent authority" for the particular country.
- e) **For memorandum and articles originating in countries which are not parties to any of the above Conventions, authentication is required, as follows:**
  - Where the document is certified by the Registrar of Companies, his seal or signature must be authenticated by a government official in the country concerned, and then stamped as seen at the Irish Embassy in that country.
  - Where the document has been certified by a notary public, the signature or seal should be authenticated by an Irish Embassy Official.
  - Where the document has been certified by an officer of the company on oath, the status of the person administering the oath should be authenticated by an Irish Embassy official.

### **Translation of memorandum and articles of association**

If the memorandum and articles is in a language other than Irish or English the documents should be translated. If the translation is made outside of Ireland it should be certified to be a correct translation by an Irish diplomatic or consular officer or by any person whom the officer can certify is competent to translate it.

If the translation is made within Ireland it should be certified by a notary public or a solicitor.

### **Requirements following registration for an external company which is a place of business**

#### *Obligations to show certain information*

The following particulars must be exhibited conspicuously at every place of business in the State:

- (a) the name of the company;
- (b) the name of the country in which the company is incorporated;
- (c) if applicable, the fact that the liability of the members of the company is limited.

The following particulars must be stated in legible characters on all company bill-heads, letters, notices, etc:

- (a) the name of the company;
- (b) the name of the country in which the company is incorporated;
- (c) if applicable, the fact that the liability of the members of the company is limited;
- (d) in respect of each director, the following details:

- i. present forenames, or the initials thereof and present surname;
- ii. any former forename and surnames; and
- iii. nationality, if not Irish.

If the company commences to trade under a name other than its corporate name, the business name must be registered under the Regulations of the Business Names Act 1963 on Form RBN1B (see **3.11 Business Names**).

### **Requirements following registration for an external company which is a branch**

#### *Obligations to show certain information*

Every letter and order form used by a branch of a company shall bear the following particulars:

- (a) the place of registration of the company;
- (b) the number with which it is registered;
- (c) the legal classification of the company (EU company only);
- (d) the address of its registered office (EU company only);
- (e) in the case of a company which is being wound up, the fact that it is;
- (f) the place of registration of the branch, and its registration number.

If share capital of the company is mentioned on business letters or order forms, the reference must be to the paid-up share capital.

If the company commences to trade under a name other than its corporate name, the business name must be registered under the Regulations of the Business Names Act 1963 on Form RBN1B (see **3.11 Business Names**).

## **Accounting documents (Form F7)**

### ***Place of business***

Companies, other than private companies, operating a place of business in the State are required to file a balance sheet, profit and loss account, directors' report and auditors' report with the CRO. If the company is a holding company group accounts should be furnished. The accounts should be accompanied by Form F7.

### ***Branch***

All companies, including private companies, operating a branch in the State are required to file accounting documents.

Accounting documents are:

- (a) the accounts of the company for the period including, if it has one or more subsidiaries, any consolidated accounts of the group;
- (b) any annual report of the directors for the period;
- (c) the report of the auditors on the company accounts;
- (d) any report of the auditors on the directors' report.

The accounting documents should be accompanied by Form F7.

If the law of the State of incorporation of the company does not require a directors' report then none is required. However, if accounts are drawn up in accordance with 4th (Individual Accounts) and 7th (Group Accounts) EU Directives then the directors' report is required.

Regulation 11 obliges an EU company to comply with the 4th, 7th and 8th EU Directives. An EU company has the right to options under the Directives which have been availed of by its Member State's implementing legislation i.e. options to file abridged accounts, consolidated accounts (Reg. 11(1)).

Non-EU companies are obliged to draw up accounts in accordance with the 4th and 7th EU Directives where there are no State requirements for accounts in their own countries (Reg. 11(2)).

Where there are State requirements for accounts non-EU companies have a choice between filing accounts in accordance with the 4th and 7th EU Directives or in accordance with their own State law (Reg. 11(3)).

### **Audit**

If an EU company is not required by its own State law to have accounts audited (8th Directive) then there would be no obligation to have the accounts audited for filing in respect of the branch.

If a non-EU company is not required by the law of its own State to have accounts audited then the accounts as prepared can be filed in respect of the branch. However, if prepared in accordance with 4th and 7th Directives, then the accounts must be audited by an 8th Directive auditor.

### **Credit institutions which establish a place of business in the State**

External companies which are credit institutions and which establish a place of business in the State are required to file accounts under Regulation 14 of the European Communities (Credit Institutions: Accounts) Regulations 1992.

### ***Introduction***

This section outlines the general procedures for the registration of prospectuses. For the purposes of the Companies Act 1963, "prospectus" means any prospectus, notice, circular, advertisement or other invitation, offering to the public for subscription or purchase any shares or debentures of a company.

## **Registration of prospectus**

A Prospectus is submitted to the C.R.O. under the legislation at (a) and (b) effective from 1<sup>st</sup> July 2005 (it is the responsibility of the presenter to confirm which piece of legislation a prospectus is being filed under).

(a) *Legislation:* S.I. 324 of 2005  
Prospectus (Directive 2003/71/EC) Regulations 2005  
Investments Funds, Companies and Miscellaneous Provisions Act, 2005

IFSRA are the competent authority for approving Prospectuses under these regulations (S.I. 324 of 2005 part 13,78(1))

Regulation 38(1) states that, "Upon a prospectus being approved, the applicant shall file the prospectus

- (a) with the Bank forthwith and
- (b) if the issuer is a company registered under the Companies Acts 1963 to 2005, with the registrar of companies within 14 days after its publication in accordance with Part 8"

**Form B18** is used for the filing of a prospectus under this legislation and can be downloaded from our website. (filing fee €15)

(b) *Legislation:* Investment Funds, Companies and Miscellaneous Provisions Act 2005  
(S.I. 323 of 2005)

Local offering documents lodged under the legislation at (b) are:

Offering documents prepared for local offer, an offer of securities to the public in the State where the offer expressly limits the amount of the total consideration to less than €2,500,000

These local offering documents are registered directly with the C.R.O. on or before the date of publication.

Section 49 (4) of the act states " No offering document prepared for local offer shall be issued by or on behalf of a company in relation to an intended company unless, on or before the date of its publication, a copy of the offering has been delivered to the registrar of companies for registration".

**Form B18a** must be used for the filing of prospectus under this legislation and can be downloaded from our website. (filing fee €15)

### **3.9.4 CLASSES OF RECORDS HELD**

The following series are held:

- External Companies
- Prospectus
- Limited Partnerships
- Correspondence

### **3.9.5 Contact points**

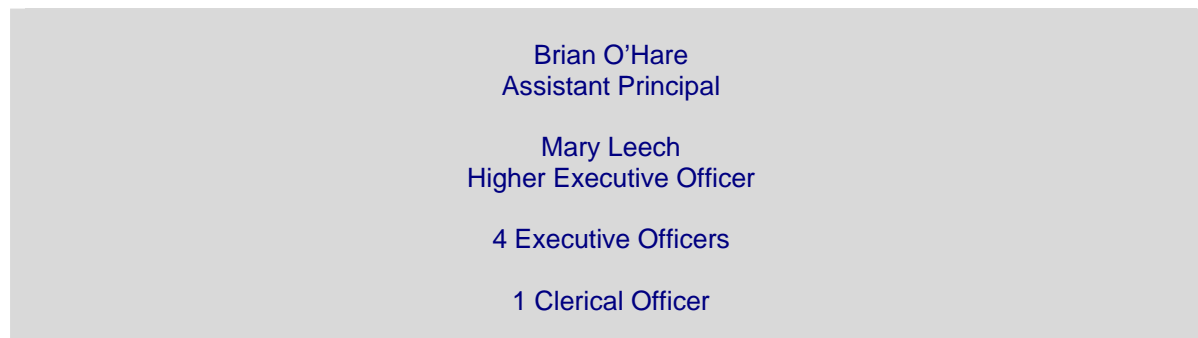
| <b>Name</b>         | <b>Area of responsibility</b> | <b>Telephone</b> | <b>E-mail</b>               |
|---------------------|-------------------------------|------------------|-----------------------------|
| Bernadette Byrne    | Section manager               | 01 804 5348      | Bernie.byrne@deti.ie        |
| Kathleen Harrington | All aspects                   | 01 804 5340      | Kathleen.harrington@deti.ie |

### 3.10 ENFORCEMENT/RESTORATIONS

#### 3.10.1 STRUCTURE AND ORGANISATION

The function of Enforcement/Restorations Section is to (a) enforce the obligations of companies and their directors under the Companies Acts and taxes legislation and (b) to restore companies to the register.

The structure of the section is:



#### 3.10.2 DELIVERY OF SERVICE

The section enforces, in respect of companies and their directors, their obligations under the Companies Acts, particularly with regard to the filing of annual returns and accounts. The section, in liaison with Revenue, also facilitates enforcement with certain requirements of taxes legislation. The section is also responsible for restoring companies to the register.

#### 3.10.3 Rules and practices

##### STRIKE OFF

There are three instances where the registrar may institute strike-off procedures:

- (a) When the registrar has reasonable cause to believe that a company is no longer carrying on business or has ceased to trade;
- (b) Where a company has failed to file an annual return for one year; or
- (c) Where the registrar receives notice in writing from Revenue that a company has failed to file Revenue statements on time.

The institution of these procedures leads to the name of the company being struck off the register and to the dissolution of company.

Where the registrar proposes to strike off a company:

- (a) two strike off notices are issued within a one-month interval of one another for voluntary request for strike off; and
- (b) one strike-off notice is issued for involuntary strike off and for revenue strike off.

At the expiration of

- (a) one month from the date of issue of the second strike-off notice in the case of the voluntary request; and
- (b) one month from the date of issue of the only strike off notice in the other cases,

unless cause is shown to the contrary, or all outstanding returns are made, the name of the company will be struck off the register and the company will be dissolved. Dissolution is subject to the proviso that the liability (if any) of every director, officer and member of the company shall continue and may be enforced as if the company had not been dissolved.

Where a company is struck off the register and dissolved, the net assets of the company become vested in the Minister for Finance under section 28 State Property Act 1954.

Strike off notices are issued by registered post to the registered office address filed at the CRO. If a company has changed address without notifying the CRO, it may be struck off without becoming aware of the fact until later. It is important, therefore, that the registered address of the company filed at the CRO should be correct. If the registered address of a company has changed, the CRO should be notified of the new address using Form B2.

## PROSECUTIONS

### *Prosecution of companies*

Any company failing to file annual returns is liable for prosecution. The Company Law Enforcement Act 2001 makes provision for a maximum fine of €1,904.61 per return to be imposed by the Court. Under the Companies (Amendment)(No.2) Act 1999, a company and the directors are liable for prosecution where an annual return in respect of one year is outstanding.

### *Prosecution of directors*

Company directors are also liable for prosecution for failure to file annual returns. The maximum fine of €1,904.61 could be imposed by the District Court on each director in respect of each outstanding return.

## RESTORATIONS

### *CRO restoration (Forms H1/H1R)*

Where a company has been struck off voluntarily under section 311 Companies Act 1963 or was struck off under section 12(3) Companies (Amendment) Act 1982 for failure to file annual returns, an application for restoration may be made on Form H1 before the expiration of 12 months from the date of dissolution. All outstanding annual returns must be filed with the H1, together with the relevant filing fees, not later than the **day before** the first anniversary of the company's dissolution if the Registrar is to be in a position to restore the company administratively and if that deadline is missed, a Court application will be necessary.

Where a company is struck off under section 12A of the Companies (Amendment) Act 1982 (Revenue strike off), an application for restoration may be made on Form H1R by a member or officer of the company before the expiration of 12 months from the date of dissolution. Written confirmation from Revenue that all outstanding statements required by section 882 Taxes Consolidation Act 1997 have been delivered to Revenue must be filed with the H1R, together with any outstanding annual returns, and the relevant filing fees.

Where a company or any member, officer or creditor of the company feels aggrieved by the company having been struck off the register, the court may, within 20 years of the date of dissolution of the company, order that the company be restored to the register.

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

## PROCESSING APPLICATIONS

Registering documents involves checking the details and entering new data on the register of companies. Where errors are identified, the documents are returned to the presenter for correction. Under section 249A Companies Act 1990 (inserted by section 107 Company Law Enforcement Act 2001), we may reject a document by serving a notice on the presenter detailing the reason for rejection. Unless the presenter delivers to us, within 14 days, a replacement document that complies with the notice, the original document is deemed to not have been delivered to the CRO. A comprehensive list of reasons why documents are sent back is incorporated in Information Leaflet No. 21, Grounds for Returning Documents to Presenters, and you can download an up-to-date version from the publications web page at [www.cro.ie](http://www.cro.ie).

This information leaflet is a vital reference document for preparing documents for submission to the CRO; to help minimise errors and thus avoid any delay in registering your documents you are strongly advised to refer to it.

### *High Court restoration applications by company/member/officer*

A company that has been struck off and dissolved for a period in excess of 12 months and not more than 20 years, may apply to the High Court to be restored.

If the company was struck off voluntarily and it is intended to apply to the Court pursuant to section 311(8) Companies Act 1963 to have it restored, the applicant should obtain a letter from the registrar and the Chief State Solicitor's Office (on behalf of Minister for Finance) stating that there is no objection to the restoration of the company to the register. All outstanding annual returns must be filed at the CRO before the restoration application is heard by the Court.

If the company was struck off involuntarily, the application for restoration is made under section 12B(3) Companies (Amendment) Act 1982, and, in addition to the letters from the registrar and the Chief State Solicitor's Office, a letter of no objection from Revenue is also required. The registrar of companies 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:

- (a) If all outstanding annual returns (including the accounts which are required to be annexed to same pursuant to the provisions of the Companies Acts 1963-2009) are delivered to the CRO, and same are in order. In this situation, a restoration order will be effective following delivery of same to the CRO; or
- (b) if all outstanding annual returns (including the accounts which are required to be annexed to same pursuant to the provisions of the Companies Acts 1963-2009) are delivered in final draft format\* to the CRO, and same are in order, together with the applicant's personal undertaking to file signed returns and accounts in identical form following the making of the restoration order. (See "Important Note" below as to the effectiveness of the High Court order in these circumstances.)

\* 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.

**Important note:** 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 this is not complied with within this period the company will remain dissolved.

Finally, an official copy of the Court Order restoring the company, together with the €15 filing fee, should be delivered to the CRO for registration by the applicant, as soon as it is available from the Court Office. The company cannot be restored to the register unless the Order is lodged in a timely fashion with CRO.

### ***Circuit/High Court restoration applications by a creditor***

A creditor cannot use the H1 or H1R procedure, but may apply to the Court at any time from the date of dissolution of the company (i.e. there is no requirement that the creditor has to wait until the 12 month H1/H1R period has expired before bringing his restoration application) until the expiry of 20 years from the date of dissolution of the company.

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 applicant should obtain a letter from the registrar and a letter from the Chief State Solicitors Office (on behalf of the Minister for Finance) stating that there is no objection to the restoration of the company to the register.

If the company was struck off involuntarily, a creditor may apply to the Circuit Court or the High Court pursuant to section 12B(3) Companies (Amendment) Act 1982, and should obtain a letter from the registrar, from Revenue, and from the Chief State Solicitor's Office (on behalf of Minister for Finance) stating that there is no objection to the restoration of the company to the register. The letter of no objection from the registrar will be conditional upon the applicant putting the officers of the company on notice of the application, and in particular of the terms of section 12B(6) Companies (Amendment) Act 1982, which provides that the Court shall, in making a restoration order on the application of a creditor, direct one or more specified members or officers of the company to deliver all outstanding annual returns to the registrar within a specified period. The names and addresses of the last-

recorded officers of the company, according to the CRO register, may be ascertained from Enforcement Unit.

An official copy of the Court Order together with the relevant filing fee should be delivered to the CRO for registration by the creditor as soon as it is available from the Court Office. The name of the company cannot be restored to the register unless the Order is lodged in a timely fashion with CRO. In practice, this means that an office copy of the Restoration Order must be received by the CRO within three months from the date of its pronouncement by the Judge. If the order is not lodged on time, a fresh restoration application will be necessary

### **3.10.4 CLASSES OF RECORDS HELD**

The following series are held:

- Company Strike Off
- Correspondence
- IT Issues
- Managing the Work
- Prosecution
- Restorations
- Revenue Enforcement Programme
- Section Administration
- Staff Matters

### **3.10.5 CONTACT POINTS**

| <b>Name</b>    | <b>Area of responsibility</b> | <b>Telephone</b> | <b>E-mail</b>          |
|----------------|-------------------------------|------------------|------------------------|
| Mary Leech     | Section manager               | 01 804 5296      | Mary.leech@deti.ie     |
| Mary Shortall  | Enforcement                   | 01 804 5353      | Mary.shortall@deti.ie  |
| Mary Giblin    |                               | 01 804 5354      | Mary.giblin@deti.ie    |
| Anita McCarron |                               | 01 804 5337      | Anita.mccarron@deti.ie |
| Eileen Kelly   |                               | 01 804 5352      | Eileen.Kelly@deti.ie   |
| Linda Reardon  |                               | 01 804 5298      | Linda.reardon@deti.ie  |
| Helen Ryan     |                               | 01 804 5351      | Helen.ryan@deti.ie     |

## **3.11 BUSINESS NAMES**

### **3.11.1 STRUCTURE AND ORGANISATION**

The role of Business Names Section is to process applications to register (a) business names, (b) changes to any particulars already registered, and (c) cessations of business names in accordance with the Business Names Act 1963 and to make the details available for the public record.

The structure of the section is:

Gerry Doyle  
Assistant Principal

Paddy Porter  
Higher Executive Officer

### **3.11.2 Delivery of service**

The section is charged with checking, registering and scanning documents for public availability and in doing so, provides an effective, efficient and accessible source of business name information to clients.

### **3.11.3 RULES AND PRACTICES**

#### **BACKGROUND**

A business name is a name used to carry on business by any individual, body corporate or partnership (whether of individuals and/or bodies corporate), which has a place of business in the Republic of Ireland, and which name is not the same as their own true name(s).

The Business Names Act 1963 applies to:

- an individual who trades under a name which is not his/her true surname. It makes no difference whether the individual's first names or initials are added. So the Act would apply to Mr. John Murphy if he traded as "Murphy Builders" but not if he traded as "Murphy" or "John Murphy";
- a partnership which does not trade under the true names of all partners who are individuals and/or the full corporate name of all partners which are bodies corporate;
- a company which trades under a name which is not its full corporate name, for example "Murphy Construction Limited" trading as "Murphy Builders";
- a person who, having a place of business in the State, carries on the business of publishing a newspaper.

The applicant must have a place of business in the State and carry on business under a business name.

## APPLICATIONS

### REGISTRATION OF BUSINESS NAMES

The particulars for registration should be furnished within one month of the date of the adoption of the name.

The forms of application for registration are:

|              |                      |
|--------------|----------------------|
| <b>RBN1</b>  | for an individual    |
| <b>RBN1A</b> | for a partnership    |
| <b>RBN1B</b> | for a body corporate |

#### ***Registration of changes***

When a change occurs in any of the particulars registered, it should be notified to the CRO within one month of the date of the change.

The forms for notifying changes are:

|              |                      |
|--------------|----------------------|
| <b>RBN2</b>  | for an individual    |
| <b>RBN2A</b> | for a partnership    |
| <b>RBN2B</b> | for a body corporate |

#### ***Cessation of business name***

When an individual or firm ceases to carry on business under a business name a **Form RBN3** should be delivered to the CRO within three months after the business has ceased.

#### **Processing applications**

Registering documents involves checking the details and entering new data on the register of companies. The customer service standard for registering correctly completed applications for new business names is five working days and for changes to the particulars registered, ten working days. Where an application for registration of a business name is accepted, a certificate of registration of a business name is issued.

Where documents are inaccurately or not fully and properly completed, the documents are returned to the presenter for correction. A comprehensive list of reasons why documents are sent back is incorporated in Information Leaflet No. 21, Grounds for Returning Documents to Presenters, and you can download an up-to-date version from the publications web page at [www.cro.ie](http://www.cro.ie).

This information leaflet is a vital reference document for preparing documents for submission to the CRO; to help minimise errors and thus avoid any delay in registering your documents you are strongly advised to refer to it.

#### **3.11.4 Classes of records held**

The following series is held:

Business Names

#### **3.11.5 CONTACT POINTS**

| <b>Name</b>  | <b>Area of responsibility</b> | <b>Telephone</b> | <b>E-mail</b>        |
|--------------|-------------------------------|------------------|----------------------|
| Paddy Porter | Section manager               | 059 9178821      | Paddy.porter@deti.ie |

## 3.12 ELECTRONIC FILING

### 3.12.1 STRUCTURE AND ORGANISATION

The role of Electronic Filing Section is to enable clients of CRO to file documents online.

The structure of the section is:

|  |
|--|
| Helen Dixon<br>Principal Officer             |
| Claudine Forrest<br>Higher Executive Officer |
| 1 Executive Officer                          |
| 1 Clerical Officer                           |

### 3.12.2 RULES AND PRACTICES

Annual returns can be signed and filed completely electronically. They can either be filed online via [www.core.ie](http://www.core.ie) or using a secretarial package. In order to avail of this latter service, a presenter needs:

- A CRO deposit account;
- A company secretarial software package;
- Internet access;
- A digital client certificate issued by the CRO;
- To be registered as a presenter (**Form J1**);
- Authorisation from directors/secretaries to file on their behalf (**Form J3**). To terminate the authorisation **Form J4** is filed.

Also, each director/secretary who will sign returns must apply for a CRO ID and PIN (**Form J2**).

### 3.12.4 CLASSES OF RECORDS HELD

The following series are held:

Administration  
European Projects  
IT  
Meetings  
Staff Matters  
Website  
Projects  
Forms

### 3.12.5 CONTACT POINTS

| Name              | Area of responsibility | Telephone   | E-mail                    |
|-------------------|------------------------|-------------|---------------------------|
| Claudine Forrest  | Section manager        | 01 804 5307 | Claudine.forrest@deti.ie  |
| Sandra Clare      | Forms development      | 01 804 5374 | Sandra.clare@deti.ie      |
| Bernadette Begley | Customer Support       | 01 804 5355 | Bernadette.begley@deti.ie |

### 3.13 PUBLICATIONS

#### 3.13.1 STRUCTURE AND ORGANISATION

The role of Publications Section is to ensure greater awareness amongst companies, officers and professional advisers of their duties and responsibilities.

The structure of the section is:



#### 3.13.2 DELIVERY OF SERVICE

##### Creating awareness

Publications Section is charged with implementing the campaign plan which involves (a) improving ease of access to, quality and understanding of the CRO's reference materials, forms, website, etc., (b) creating an identity that makes the CRO distinctive and recognisable, (c) using methods which reach the optimum number of customers most efficiently at the lowest cost, and (d) considering approaches designed to make clients respond positively towards the CRO.

##### CROLINK

CROLink, a users' council that meets three times per year, provides a useful forum for the exchange of views on developments in the CRO and company law. CROLink is chaired by the registrar of companies and comprises representatives of the Minister for Enterprise Trade & Innovation, the Institute of Chartered Secretaries and Administrators, the Irish Congress of Trade Unions, the Consultative Committee of Accountancy Bodies, the Law Society of Ireland, the Chambers of Commerce of Ireland, the Consumers Association of Ireland, the Small Firms Association, and the Irish Small & Medium Enterprise Association.

##### CRO/ACCOUNTANTS' FORUM

The MRBI survey revealed that 81% of companies use external service providers to file their annual returns, of which 99% are accountants. CROLink is a useful vehicle for conveying information on developments in the CRO/company law to the members of the representative bodies. However, the survey demonstrated the need for the CRO to engage directly with accountants. Accountants, particularly small/medium sized practitioners, represent a sizeable constituency amongst CRO customers and undoubtedly can bring fresh thinking and impetus to the Office.

In early 2003, the CRO established a forum, made up of representatives of the accountancy bodies, nominated by the CCAB-I, and the CRO. At such a forum, practitioners adopt an active, practical, participative approach to help the office secure success in implementing and sustaining change

### 3.13.3 RULES AND PRACTICES

The procedure for reviewing CRO forms involves a public consultation phase which entails making the draft form available for comment on our website for a period of two months, where appropriate. Subscribers to our free e-mail newsletter service are accordingly notified.

### 3.13.4 CLASSES OF RECORDS HELD

The following series are held:

- Advertising
- Benchmarking
- CRO Information Leaflets
- CRO Forms
- CRO Website
- Customer Awareness
- Staff Matters

### 3.13.5 Contact points

| Name         | Area of responsibility             | Telephone   | E-mail               |
|--------------|------------------------------------|-------------|----------------------|
| Aoife King   | Awareness Campaign Plan<br>Website | 01 804 5216 | Aoife.king@deti.ie   |
| Tom McGovern |                                    | 01 804 5362 | Tom.mcgovern@deti.ie |

### 3.14 ADMINISTRATION

#### 3.14.1 STRUCTURE AND ORGANISATION

The role of Administration Section is to provide internal administration for the CRO.

The structure of the section is:

|  |                         |                    |                                 |
|--|-------------------------|--------------------|---------------------------------|
| Brian O'Hare<br>Assistant Principal      |                         |                    |                                 |
| Bernie Byrne<br>Higher Executive Officer |                         |                    |                                 |
| <i>General Administration</i>            | <i>Deposit Accounts</i> | <i>Secretarial</i> | <i>General Support Services</i> |
| 2 Executive Officer                      | 1 Clerical Officer      | 1 Clerical Officer | 1 Deputy Head Services Officer  |
|  |                         |                    | 4 Services Officers             |

#### 3.14.2 DELIVERY OF SERVICE

Administration is responsible for ensuring suitable accommodation, central purchasing of office supplies/equipment, compliance with health and safety requirements, providing day to day services required by the office and maintenance of CRO deposit accounts.

#### 3.14.3 RULES AND PRACTICES

##### Procurement of goods and services

The award of contracts is in accordance with procedures outlined in the Department of Finance booklet, Public Procurement (see [www.finance.gov.ie/Publications/otherpubs/publicproc1.htm](http://www.finance.gov.ie/Publications/otherpubs/publicproc1.htm)).

##### Payments

Payment of due amounts to suppliers are made within 30 calendar days of receipt of an invoice or date of supply, whichever is the later or, where the contract is in writing, on or before the date due under the terms of the contract, in accordance with the Prompt Payment of Accounts Act 2002.

#### 3.14.4 CLASSES OF RECORDS HELD

The following series are held:

- Administration
- Finance
- Freedom of Information
- Serving the Political System

#### 3.14.5 Contact points

| Name            | Area of responsibility | Telephone   | E-mail                  |
|-----------------|------------------------|-------------|-------------------------|
| Bernie Byrne    | Section manager        | 01 804 5348 | Bernie.byrne@deti.ie    |
| Carlos Acarreta | Administration         | 01 804 5304 | Carlos.acarreta@deti.ie |
| Peter Foran     |                        | 01 804 5297 | Peter.foran@deti.ie     |
| Audrey Bradshaw |                        | 01 804 5305 | Audrey.bradshaw@deti.ie |

## 3.15 TRAINING

### 3.15.1 STRUCTURE AND ORGANISATION

The overall objective of the Training Unit is to support the training and development needs of the CRO.

The structure of the unit is:

|   |
|---|
| William Reid<br>Assistant Registrar     |
| Claire Pyke<br>Higher Executive Officer |

### 3.15.2 DELIVERY OF SERVICE

With the continuously changing environment and ever increasing demands being made on staff at all levels, it is necessary to ensure that skills are upgraded on an ongoing basis. The Training Unit provides a range of general training programmes in the areas of induction, customer service, and the Office's data processing system. The unit also facilitates participation on external courses.

### 3.15.3 RULES AND PRACTICES

The performance of each member of staff in the CRO is formally appraised. The introduction of the performance management system is now a key driver in determining training and development needs. It contributes to personal development by enabling each member of staff and manager to identify his/her role in the overall goals of the Office.

To help equip staff deal with customers, every new member of staff is obliged to attend a two-day induction course. In addition, on-the-job training is organised and presentations on developments in company law are also arranged.

### 3.15.4 CLASSES OF RECORDS HELD

The following series are held:

- Administration
- Procedures
- Courses

### 3.15.5 Contact points

| Name        | Area of responsibility | Telephone   | E-mail              |
|-------------|------------------------|-------------|---------------------|
| Claire Pyke | Section manager        | 01 804 5251 | Claire.pyke@deti.ie |

### 3.16 INFORMATION TECHNOLOGY

#### 3.16.1 STRUCTURE AND ORGANISATION

The role of the IT Unit is to provide an efficient and effective IT service for the CRO and its clients.

The structure of the section is:

|   |
|---|
| Helen Dixon<br>Principal Officer                          |
| Greg Kinsella<br>Higher Executive Officer/Systems Analyst |
| 2 Clerical Officers                                       |

#### 3.16.2 DELIVERY OF SERVICE

IT Unit is charged with maintaining, improving and supporting all CRO IT systems in order to provide access for the CRO's internal and external customers.

#### 3.16.3 RULES AND PRACTICES

##### Supply of bulk data to CRO customers

The frequency of data supply to the CRO's bulk customers is set down in the supply contract between the CRO and the customers e.g. daily, fortnightly. If the CRO is late in providing certain data within the stipulated time frame, a penalty is imposed on the CRO in that no costs are incurred by the customer on that occasion.

##### Procurement of IT goods and services

The award of contracts is in accordance with procedures outlined in the Department of Finance booklet, Public Procurement (see <http://www.finance.gov.ie/viewdoc.asp?DocID=1213> ).

#### 3.16.4 CLASSES OF RECORDS HELD

The following series are held:

- Administration
- Customers
- Development
- New Systems
- Purchasing
- Reports
- Staffing
- Freedom of Information
- Serving the Political System

#### 3.16.5 CONTACT POINTS

| Name          | Area of responsibility | Telephone   | E-mail                |
|---------------|------------------------|-------------|-----------------------|
| Greg Kinsella | Section manager        | 01 804 5371 | Greg.kinsella@deti.ie |
| David Kennedy | IT Unit                | 01 804 5372 | David.kennedy@deti.ie |
| Derek Hogan   | IT Unit                | 01 804 5373 | Derek.Hogan@deti.ie   |

## APPENDIX 1

### FEES

#### 1. Registration fees are as follows:

|   | Paper<br>€ | Electronic<br>€                    |
|---|------------|------------------------------------|
| New companies (Form A1)   | 100.00     | 50.00                              |
| Re-registration of a company  | 60.00      | N/A                                |
| Application by a plc to commence business and declaration of particulars (Form 70)  | 300.00     | N/A                                |
| External company registration (Forms F1, F12, F13)  | 60.00      | N/A                                |
| Annual return (Form B1)   | 40.00      | 20.00                              |
| <b>Late</b> annual return   |            |                                    |
| (a) Registration fee  | 40.00      | 20.00                              |
| (b) Initial late filing penalty   | 100.00     | 100.00                             |
| (c) Daily default penalty   | 3.00       | 3.00                               |
| Change of name (Form G1Q with memo & arts)  | 100.00     | 50.00                              |
| Notice of increase in authorised capital (Form B4)  | 15.00      | NIL                                |
| Cross Border Merger (Form CBM1)   | 100.00     | N/A                                |
| Particulars of a charge<br>(Forms C1/47A/47B/48/8E/9E/judgement mortgage)   | 40.00      | N/A                                |
| Application for certificate that company has real and continuous link with one or more economic activities that are being carried on in the State (Form B67)    | 40.00      | N/A                                |
| Application for certificate that company should not be reckoned for the purpose of determining the number of companies of which a person is director (Form B68) | 40.00      | N/A                                |
| Notice that a person has ceased to be an officer where the company has failed to file Form B10 (Form B69)   | 40.00      | NIL                                |
| Re-registration of company (D-Series)   | 60.00      | N/A                                |
| Restoration of a company<br>(Strike off - no returns, Form H1)<br>(Strike off - no Revenue Statement, Form H1R)   | 300.00     | N/A                                |
| Application for Voluntary Strike-off (Form H15)   | No Fee     | N/A                                |
| New business name (Forms RBN1/RBN1A/RBN1B)  | 40.00      | 20.00                              |
| Change of business name particulars (Forms RBN2/<br>RBN2A/RBN2B)  | 15.00      | NIL<br>(Change of<br>address only) |
| Form B2 (notification of change of registered office)   | 15.00      | NIL                                |
| Form B10 (notification of change of director or secretary or in their particulars)  | 15.00      | NIL                                |
| External Company forms (F7, F2, F3, F4, F14)  | 15.00      | N/A                                |

F4 - Change in address of principal place of business or branch in the State can be filed online for free.

| <b>Registration fees are as follows:</b>   | <b>Paper<br/>€</b> | <b>Electronic<br/>€</b>   |
|--|--------------------|---|
| Form H15 – Application form for Voluntary Strikeoff  | No Fee             | N/a   |
| Societas Europaea documents (SE1- SE4 & SE6-SE7)   | 100.00             | N/A   |
| Societas Europaea - formation of subsidiary SE by an SE (Form SE5)   | 60.00              | N/A   |
| Societas Europaea documents (SE8 to SE15)  | 15.00              | N/A   |
| Delivery to registrar of draft terms of conversion of SE into plc or re-registration of SE as plc following approval by general meeting of SE of the draft terms   | 100.00             | N/A   |
| Delivery to registrar of copy of draft terms of merger in respect of formation of SE by means of merger where the SE will be formed outside the State.   | 100.00             | N/A   |
| Notification by an auditor of termination of his/her appointment by a company, which intends to avail of the audit exemption. Section 34(3)(a) of the Companies (Amendment) (No.2) Act 1999.                         | Nil                | N/A   |
| Notification by an auditor of his/her resignation as auditor to a company pursuant to Section 185 (3)(a) of the Companies Act 1990.  | 15.00              | N/A   |
| <b>All other post-incorporation documents</b>  | <b>15.00</b>       | <b>N/a</b>  |
| Including:   |                    |   |
| Return of allotments ( <b>Form B5</b> )  |                    | Forms<br>B3, G1, G2,<br>M1 & M2<br>can be filed for<br>free online<br>using<br><a href="http://www.core.ie">www.core.ie</a> . |
| Change in registered addresses ( <b>Form B3</b> )  |                    |   |
| Notice that charge has been registered in country where property is situated ( <b>Form C2</b> )  |                    |   |
| Full/partial satisfaction of a charge ( <b>Form C6/C7</b> )  |                    |   |
| Nomination of a new annual return date ( <b>Form B73</b> ) ( <i>can be filed online for free but only on the same day as the annual return and after the associated return</i> )                                     |                    |   |
| Liquidation, Receivership and Examinership Forms. All forms €15 with exception of form 23 which has no fee.  |                    |   |
| Special resolution and any document lodged in connection with it, other than resolution in connection with change of company name. ( <b>For example a resolution with Memo &amp; Arts has a filing fee of €30</b> ). |                    |   |
| Ordinary resolution and any document lodged in connection with it.   |                    |   |
| <b>2. Fees for services, etc. are as follows:</b>  |                    | <b>€</b>  |
| Image of a document  |                    | 2.50  |
| Printout of a company/business name  |                    | 3.50  |
| Search on a company/business name file   |                    | 3.50  |
| Duplicate certificate of a company/business name   |                    | 12.00   |

The above documents/services may also be ordered by post. When requesting documents by post please include an extra €1 for handling costs.

These charges, which are subject to adjustment from time to time, are applicable at the time of going to print. Every effort will be made to issue details of revised fees following changes. Adjustments in price are notified in the national daily newspapers prior to implementation.

### **Methods of payment**

Payment may be made by way of

- cash
- postal order
- money order
- bank draft

If paying by cheque, postal order or bank draft, please make the fee payable to the Companies Registration Office. Cheques or bank drafts must be drawn on a bank in the Republic of Ireland. Personal cheques must be accompanied by a current bankers card. All company cheques must be guaranteed by a bank. Cash should not accompany documents sent by post.

## APPENDIX 2

### INFORMATION LEAFLETS PUBLISHED BY THE CRO

| <b>Leaflet No.</b> | <b>Leaflet Subject Matter</b>   |
|--------------------|---|
| 1                  | COMPANY INCORPORATION   |
| 2                  | SIX THINGS THAT EVERY COMPANY DIRECTOR SHOULD KNOW ABOUT<br>COMPANY REGISTRATION  |
| 3                  | CRODisk   |
| 4                  | FEES  |
| 5                  | FOREIGN COMPANIES   |
| 5a                 | LEGALISATION OF FOREIGN DOCUMENTS   |
| 6                  | REGISTRATION OF A LIMITED PARTNERSHIP   |
| 7                  | DISCLOSURE AND PUBLICATIONS REQUIREMENTS IN RELATION TO<br>COMPANY AND BUSINESS NAMES   |
| 8                  | COMPANY CHANGE OF NAME  |
| 9                  | GUARANTEE COMPANIES WITHOUT SHARE CAPITAL – ACCOUNTS  |
| 10                 | AUDIT EXEMPTION FOR CERTAIN SMALL PRIVATE COMPANIES PREPARING<br>COMPANIES ACTS INDIVIDUAL ACCOUNTS                                   |
| 11                 | RESTORATION OF A COMPANY TO THE REGISTER  |
| 12                 | SINGLE MEMBER COMPANY   |
| 13                 | EURO CONVERSION OF SHARE CAPITAL  |
| 14                 | BUSINESS NAMES REGISTRATION   |
| 15                 | STATUTORY ELECTRONIC FILING AGENT   |
| 16                 | THE COMPANY SECRETARY   |
| 17                 | REQUIREMENT TO HAVE AN EEA-RESIDENT DIRECTOR  |
| 18                 | NOTIFICATION BY DIRECTOR/SECRETARY OF HIS/HER OWN RESIGNATION   |
| 19                 | SOCIETAS EUROPAEA   |
| 20                 | STATUTORY DECLARATIONS  |
| 21                 | GROUND FOR RETURNING DOCUMENTS TO PRESENTERS  |
| 22                 | FILING AN ANNUAL RETURN IN THE CRO  |
| 24                 | EXEMPTION FROM THE USE OF THE WORD “LIMITED” OR “TEORANTA” AS<br>PART OF THE COMPANY NAME   |
| 25                 | LICENCES GRANTED PRIOR TO 1 MARCH 2002 EXEMPTING A COMPANY<br>FROM THE USE OF THE WORD “LIMITED” OR “TEORANTA” AS PART OF ITS<br>NAME |

## **APPENDIX 3**

### **LEGISLATION**

#### **COMPANY LEGISLATION**

##### ***Companies Acts***

Companies Act 1963  
Companies (Amendment) Act 1977  
Companies (Amendment) Act 1982  
Companies (Amendment) Act 1983  
Companies (Amendment) Act 1986  
Companies (Amendment) Act 1990  
Companies Act 1990  
Companies Act 1999  
Companies (Amendment)(No. 2) Act 1999  
Companies Law Enforcement Act 2001  
Companies (Auditing and Accounting) Act 2003  
Investment Funds Companies and Miscellaneous Provisions Act 2005  
Investment Funds Companies and Miscellaneous Provisions Act 2006  
Companies (Amendment) Act 2009

##### ***Orders and Regulations***

The following Orders and Regulations were made pursuant to the Companies Acts 1963-2006:

Companies Act 1963 (Commencement) Order 1964 (S.I. No. 41 of 1964)  
Companies (Recognition of Countries) Order 1964 (S.I. No. 42 of 1964)  
Companies (Stock Exchange) Order 1964 (S.I. No. 43 of 1964)  
Companies (Fees) Order, 1964 (S.I. No. 44 of 1964)  
Companies (Forms) Order 1964 (S.I. No. 45 of 1964)  
Companies (Stock Exchange) Order 1975 (S.I. No. 198 of 1975)  
Companies (Fees) Order 1976 (S.I. No. 64 of 1976)  
Companies (Amendment) Act 1977 (Commencement) Order 1978 (S.I. No. 95 of 1978)  
Companies (Amendment) Act 1977 (Designation of Stock Exchange Nominee) Regulations 1979 (S.I. No. 122 of 1979)  
Companies (Fees) Order 1980 (S.I. No. 400 of 1980)  
Companies (Amendment) Act 1982 (Commencement) Order 1982 (S.I. No. 255 of 1982)  
Companies (Forms) Order 1982 (S.I. No. 256 of 1982)  
Companies (Fees) Order 1983 (S.I. No. 259 of 1983)  
Companies (Amendment) Act 1983 (Commencement) Order 1983 (S.I. No. 288 of 1983)  
Companies (Forms) Order 1983 (S.I. No. 289 of 1983)  
Companies (Amendment) Act 1986 (Commencement) Order 1986 (S.I. No. 257 of 1986)  
Companies (Fees) Order 1987 (S.I. No. 99 of 1987)  
Companies (Forms) Order 1987 (S.I. No. 147 of 1987)  
Companies (Amendment) Act 1982 (Section 13 (2)) Order 1988 (S.I. No. 54 of 1988)  
Companies (Fees) Order 1988 (S.I. No. 237 of 1988)  
Companies (Forms) Order 1990 (S.I. No. 224 of 1990)  
Companies Act 1990 (Commencement) Order 1990 (S.I. No. 336 of 1990)  
Companies (Stock Exchange) Regulations 1990 (S.I. No. 337 of 1990)  
Companies Act 1990 (Commencement) Order 1991 (S.I. No. 10 of 1991)  
Companies Act 1990 (Commencement) (No. 2) Order 1991 (S.I. No. 117 of 1991)  
Companies Act 1990 (Insider Dealings) Regulations 1991 (S.I. No. 151 of 1991)  
Companies (Forms) Order 1991 (S.I. No. 161 of 1991)  
Companies (Forms) Regulations 1991 (S.I. No. 162 of 1991)  
Companies (Fees) Order, 1991 (S.I. No. 163 of 1991)  
Companies (Fees) Regulations 1991 (S.I. No. 164 of 1991)  
Companies Act 1990 (Part IV and VII) Regulations 1991 (S.I. No. 209 of 1991)  
Companies (Fees) Order 1992 (S.I. No. 95 of 1992)  
Companies Act 1990 (Insider Dealing) Regulations, 1992 (S.I. No. 131 of 1992)  
Companies Act 1990 (Commencement) Order 1992 (S.I. No. 258 of 1992)

Companies Act 1990 (Auditors) Regulations 1992 (S.I. No. 259 of 1992)  
 Companies (Fees) Order 1993 (S.I. No. 142 of 1993)  
 Companies (Fees) (No. 2) Order 1993 (S.I. No. 241 of 1993)  
 Companies (Forms) Order 1994 (S.I. No. 100 of 1994)  
 Companies (Stock Exchange) Regulations 1995 (S.I. No. 310 of 1995)  
 Companies Act 1990 (Uncertificated Securities) Regulations, 1996 (S.I. No. 68 of 1996)  
 Companies (Fees) Order 1997 (S.I. No. 358 of 1997)  
 Companies (Forms)(Amendment) Order 1999 (S.I. 144 of 1999)  
 Companies Act 1963 (Ninth Schedule) Regulations 1999(S.I. 63 of 1999)  
 Companies Acts 1963 (Section 377(10) Order 1999(S.I. 64 of 1999)  
 Companies (Amendment) Act 1999 (Commencement) Order 1999 (S.I. 144 of 1999)  
 Companies (Fees) Order 1999(S.I. 232 of 1999)  
 Companies (Amendment)(No.2) Act 1999 (Commencement) Order 1999 (S.I. 406 of 1999)  
 Companies (Amendment)(No.2) Act 1999 (Commencement) Order 2000 (S.I. 61 of 2000)  
 Companies (Forms) Order 2000 (S.I. 62 of 2000)  
 Companies (Forms) Order 2001(S.I. 466 of 2001)  
 Companies (Fees) Order 2001(S.I. 477 of 2001)  
 Companies Act 1963 (Section 24) Regulations 2001(S.I. 571 of 2001)  
 Companies (Forms) Order 2002 (S.I. 38 of 2002)  
 Companies Act 1990 (Form and Content of Documents Delivered to Registrar) Regulations 2001(S.I. 39 of 2002)  
 Companies Act 1990 (Commencement) Order 2002 (S.I. 57 of 2002)  
 Companies (Forms)(No. 2) Order 2002 (S.I. 54 of 2002)  
 Companies (Forms)(No. 3) Order 2002 (S.I. 114 of 2002)  
 Companies (Fees) Order 2002 (S.I. 557 of 2002)  
 Companies (Fees) Order 2003 (S.I. 187 of 2003)  
 Companies (Forms) Order 2003 (S.I. 189 of 2003)  
 Companies (Auditing and Accounting) Act 2003 (Commencement) Order 2004 (S.I.132 2004)  
 Companies (Forms) Order 2004 (S.I. 133 of 2004)  
 Companies (Amendment) Act 1982 (Section 13(2)) Order 2004 (S.I. 506 of 2004)  
 Companies (Forms)(No. 2) Order 2004 (S.I. 829 of 2004)  
 Companies Forms Order 2005 (S.I. 694 of 2005)  
 Companies (Fees) Order 2005 (S.I. 179 of 2005)  
 Companies (Fees) Order 2005 (No.2)(S.I. 365 of 2005)  
 Companies (Fees) Order 2005 (No.3)(S.I. 517 of 2005)  
 Companies (Fees) Order 2005 (No.4)(S.I. 737 of 2005)  
 Companies (Fees) Order 2006 (S.I. 502 of 2006)  
 Companies Forms Order 2007 (S.I. 6 of 2007)  
 Companies Forms Order 2008 (S.I. 350 of 2008)  
 Companies (Forms) Regulations 2008 (S.I. 349 of 2008)  
 Companies (Fees) Order 2009 (S.I. 304 of 2009)  
 Companies Act 1963 (Alteration of Eighth Schedule) Order 2009 (S.I. 302 of 2009)  
 Companies (Forms) Regulations 2010 (S.I. 101 of 2010)  
 Companies (Recognised Stock Exchanges) Regulations 2010 (S.I. 100 of 2010)

### ***European Communities Acts 1972 and 1973***

The following regulations were made pursuant to the European Communities Acts 1972 and 1973:

European Communities (Companies) Regulations 1973 (S.I. No. 163 of 1973) to give effect to Council Directive 68/151/EEC  
 European Communities (Stock Exchange) Regulations 1984 (S.I. No. 282 of 1984) to give effect to Council Directives 79/297/EEC 80/390/EEC and 82/121/EEC  
 European Communities (Mergers and Divisions of Companies) Regulations 1987 (S.I. No. 137 of 1987) to give effect to Council Directives 78/855/EEC and 82/891/EEC  
 European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 1989 (S.I. No. 78 of 1989) to give effect to Council Directive 85/611/EEC, as amended by Council Directive 88/220/EEC  
 European Communities (European Economic Interest Groupings) Regulations 1989 (S.I. No. 191 of 1989) to give effect to the provisions of Council Regulation (EEC) No. 2137/85  
 European Communities (Stock Exchange)(Amendment) Regulations 1991 (S.I. No. 18 of 1991) to give effect to Council Directive 87/345/EEC

European Communities (Companies: Group Accounts) Regulations 1992 (S.I. No. 201 of 1992) to give effect to Council Directive 83/349/EEC  
European Communities (Transferable Securities and Stock Exchange) Regulations 1992 (S.I. No. 202 of 1992) to give effect to Council Directive 89/298/EEC and Council Directive 90/211/EEC  
European Communities (Branch Disclosures) Regulations 1993 (S.I. No. 395 of 1993) to give effect to Council Directive 89/666/EEC  
European Communities (Accounts) Regulations 1993 (S.I. No. 396 of 1993) to give effect to Council Directives 90/604/EEC and 90/605/EEC  
European Communities (Stock Exchange)(Amendment) Regulations 1994 (S.I. No. 234 of 1994) to give effect to Council Directive 94/18/EC  
European Communities (Single-Member Private Limited Companies) Regulations 1994 (S.I. No. 275 of 1994)  
European Communities (Single-Member Private Limited Companies)(Forms) Regulations 1994 (S.I. No. 306 of 1994)  
European Communities (Accounts) (Form) Regulations 1995 (S.I. No. 178 of 1995)  
European Communities (Stock Exchange)(Amendment) Regulations 1995 (S.I.No.311 1995)  
European Communities (Insurance Undertakings: Accounts) Regulations 1996 (S.I.No.23 1996)  
European Communities (International Financial Reporting Standards and Miscellaneous Amendments) Regulations 2005 (S.I. 116 of 2005).  
Prospectus (Directive 2003/71/EC) Regulations 2005 (S.I. No. 324 of 2005)  
European Communities (European Public Limited Liability Company) Regulations 2007 (S.I. No. 21 of 2007)  
European Communities (European Public Limited Liability Company)(Forms) Regulations 2007 (S.I. No. 22 of 2007)  
European Communities (Companies)(Amendment) Regulations 2007 (S.I. No. 49 of 2007)  
European Communities (Cross-Border Mergers) Regulations 2008 (S.I. No. 157 of 2008)  
European Communities (Single-Member Private Limited Companies) (Amendment) Regulations 2008 (S.I. No. 348 of 2008)

## **Rules of Court**

Rules of the Superior Courts (No. 2) 1964 (S.I. No. 96 of 1964)  
Rules of the Superior Courts (No. 1) 1966 (S.I. No. 28 of 1966)  
Rules of the Superior Courts 1986 (S.I. No. 15 of 1986)  
Rules of the Superior Courts (No. 3) 1991 (S.I. No. 147 of 1991)  
Rules of the Superior Courts (No. 2) 1991 (S.I. No. 177 of 1991)  
Rules of the Superior Courts (No. 4) 1991 (S.I. No. 278 of 1991)  
Rules of the Superior Courts (No. 1) 1993 (S.I. No. 238 of 1991)  
Rules of the Superior Courts (No. 2) 1993 (S.I. No. 265 of 1993)  
Rules of the Superior Courts (No. 1) 1994 (S.I. No. 101 of 1994)

## **BUSINESS NAMES LEGISLATION**

### **Business Names Act**

Registration of Business Names Act 1963

### **Orders and Regulations**

The following Orders and Regulations were made pursuant to the Registration of Business Names Act 1963:

Registration of Business Names Act 1963 (Commencement) Order 1964 (S.I. No. 46 of 1964)  
Business Names Regulations 1964 (S.I. No. 47 of 1964)  
Business Names Regulations 1976 (S.I. No. 63 of 1976)  
Business Names Regulations 1980 (S.I. No. 399 of 1980)  
Business Names Regulations 1983 (S.I. No. 260 of 1983)  
Business Names Regulations 1987 (S.I. No. 100 of 1987)  
Business Names Regulations 1988 (S.I. No. 238 of 1988)  
Business Names Regulations 1993 (S.I. No. 138 of 1993)  
Business Names Regulations 1997 (S.I. No. 357 of 1997)  
Business Names Regulations 2001 (S.I. No. 572 of 2001)  
Business Names Regulations 2002 (S.I. No. 291 of 2002)  
Business Names Regulations 2003 (S.I. No. 188 of 2003)

Business Names (No.2) Regulations 2005 (S.I. No. 735 of 2005)

## **LIMITED PARTNERSHIP LEGISLATION**

### **Limited Partnership Acts**

Limited Partnership Act 1907  
Companies Act 1963  
Finance Act 1973  
Companies (Amendment) Act 1982  
Investment Limited Partnership Act 1994

### **Rules**

The following Rules were made pursuant to the Limited Partnership Act 1907:

Limited Partnerships Rules 1907 (1907 No. 1020)  
European Communities (Accounts) Regulations 1993 (S.I. No. 396 of 1993)  
European Communities (Companies: Group Accounts) Regulations 1992 (S.I. No. 201 of 1992)  
Limited Partnership Regulations 2001 (S.I. No. 570 of 2001)  
Companies Amendment Act 1982 (Section 13(2)) Order 2004 (S.I. No. 506 of 2004)

## APPENDIX 4

### LIST OF FORMS

| Form No | Subject Matter  | Form No | Subject Matter  |
|---------|---|---------|---|
| A1      | Company incorporation   |         |   |
| B1      | Annual return   |         |   |
| B2      | Change of registered office   | 28/B7   | Notice of consolidation and division, or conversion into stocks of shares, or of the re-conversion into shares or stock, or the subdivision or redemption or cancellation of shares |
| B3      | Notice of places where register of members, register of debenture holders, register of directors' and secretary's interests in shares and debentures, and directors' service contracts/memoranda are kept | 44/A2   | Statutory declaration by company which has filed prospectus   |
| B4      | Notice of increase in authorised capital  | 44A/A3  | Statutory declaration by company which has filed statement in lieu of prospectus  |
| B5      | Return of allotments  |         |   |
| B10     | Change of director and/or secretary, or in their particulars  |         |   |
| B67     | Certificate pursuant to section 44(2) Companies (Amendment) Act 1999  | C1      | Mortgage or charge created by Irish company   |
| B68     | Notice that a company falls within one or more of the categories specified in the Table to section 45 of the Companies (Amendment) (No. 2) Act, 1999  | 47A/C4  | Series of debentures  |
| B69     | Notification by individual that he/she has ceased to be a director or secretary   | 47B/C3  | Judgement mortgages etc. created after 1/4/64   |
| B70     | Notice that a person holding the office of director/secretary has died (Form B10 is still required from the company)  | 47C/C2  | Notice that charge has been registered in country where property is situated  |
| B73     | Nomination of a new annual return date  | 48/C5   | Further issue of debentures   |
| B73(a)  | Nomination of a new annual return date to replace initial annual return date  | C6      | Satisfaction of charge  |
| B74     | Statement of director's disqualifications   | C7      | Declaration of partial satisfaction of a charge   |
| D6      | Application by a limited company to be re-registered as unlimited   | 52/B6   | Particulars of contract relating to shares  |
| 11/B9   | Notice of increase in members   | E8      | Notice of appointment of receiver   |
| 12/E1   | Declaration of solvency   | 55/B32  | Statement in lieu of prospectus (private company being converted into public company)   |
| 13/E6   | Return of final winding up meeting (members' voluntary winding up) pursuant to section 263 Companies Act 1963   | 55A/B39 | Statement in lieu of prospectus (public company)  |
| 13A/E7  | Return of final winding up meeting of members and creditors (creditors' voluntary winding up) pursuant to section 273 Companies Act 1963  | E9      | Receiver's abstract   |
| 14/E5   | Liquidator's final statement of account (members or creditors' winding up) pursuant to section 263 or 273 Companies Act 1963  | E11     | Notice of cessation by receiver   |
| G1      | Special resolution  | 58/B8   | Notice re commission or discount payable in respect of shares   |
| G1Q     | Change of name special resolution   | 65/D13  | Notice of application made to the court for the cancellation of a special resolution regarding re-registration  |
| G2      | Ordinary resolution   | 67A/B34 | Revocation of notice to carry on business as an investment company  |
| 17/E10  | Statement of affairs  | 70/A4   | Application by a public limited company to commence business and declaration of particulars   |
| 18/B29  | Notice to dissenting shareholders pursuant to section 204(1) Companies Act 1963   | 71      | Application by a private or unlimited company for re-registration as a public limited company   |
| 19/B28  | Notice to shareholders pursuant to section 204(4) Companies Act 1963  | 72      | Declaration of compliance by a private or unlimited company with the requirements for re-registration as a public limited company   |
| 22/E4   | Liquidator's affidavit verifying his/her account under section 306  |         |   |

| <b>Form No</b> | <b>Subject Matter</b>   | <b>Form No</b> | <b>Subject Matter</b>  |
|----------------|---|----------------|--|
| 75/D3          | Declaration by an old public limited company that it does not meet the requirements for a public limited company  | IG1            | Registration of EEIG whose official address is in Ireland  |
| 76/D4          | Application by a public limited company for re-registration as a private company  | IG2            | Registration of grouping establishment in Ireland for EEIG whose official address is outside Ireland   |
| 77/D5          | Application by a public limited company for re-registration as another form of company following a court order  | IG3            | Notice of setting up of grouping establishment of an EEIG whose official address is in Ireland   |
| 78             | Application by an existing joint stock company for registration as a public limited company limited by shares   | IG4            | Notice of closure of grouping establishment of an EEIG   |
| 79             | Registration of an existing joint stock company. Declaration of compliance in connection with registration as a public limited company                  | IG5            | Notice of manager's particulars and of termination of appointment  |
| 80/B11         | Statement of particulars of rights attached to shares allotted and not otherwise registerable   | IG6            | Notice of documents and particulars required to be filed   |
| 81/B12         | Statement of particulars of variation of rights attached to shares and not otherwise registerable   | IG7            | Notice of proposal to transfer official address of an EEIG   |
| 82/B13         | Notice of assignment of name or new name to any class of shares registerable under s39(4) Companies (Amendment) Act 1983                                | IG8            | Annual return of EEIG  |
| 83/D10         | Application by a public limited company for re-registration as another form of company following cancellation of shares and diminution of share capital | IG             | Continuation sheet for Forms IG 1-8  |
| 86/D12         | Application by an unlimited company to be re-registered as limited  | H1/H1R         | Restoration of a company to the register (These form can only be used, to restore a company where application is made by the company within 12 months from date of dissolution.) |
| 8E/F8          | Particulars of a charge on property in the state created by a company incorporated outside the state  | H15            | Application for Voluntary Strikeoff  |
| 9E/F9          | Particulars of a charge subject to which property in the state has been acquired by a company incorporated outside state                                | H2             | Notice of disclosure order   |
| 10E            | Particulars of charge created and charges on property acquired before 1/4/64 by a company incorporated outside the state                                | H3             | Notice of removal of auditor   |
| CBM1           | Draft terms of formation of Cross-Border Merger involving an Irish registered co.   | H4             | Notification of notice that proper books of account are not kept   |
| E2             | Notice of appointment of liquidator   | H5             | Return by a company purchasing its own shares and/or shares in a holding company   |
| E24            | Notice of petition for appointment of examiner  | M1             | Notification re a multi-member company changing to single-member company   |
| E3             | Liquidator's account of his/her acts and dealings and of the conduct of the winding up pursuant to section 262 or 272                                   | M2             | Notification re a single-member company changing to a multi-member company   |
| F1             | Registration of a place of business by an external company  | RBN1           | Application for registration of a business name by an individual   |
| F2             | Alterations in the memorandum/ articles of external company   | RBN1A          | Application for registration of a business name by a partnership   |
| F3             | Change in directors/secretary/persons who represent an external company   | RBN1B          | Application for registration of a business name by a body corporate  |
| F4             | Changes in authorised persons/ persons responsible for compliance with regulations/address of branch or place of business of external company           | RBN2           | Statement of change in particulars of a business name registered by an individual  |
| F7             | Return of accounting documents of an external company   | RBN2A          | Statement of change in particulars of a business name registered by a partnership  |
| F12            | Registration of a company which is a branch of a European country company   | RBN2B          | Statement of change in particulars of a business name registered by a body corporate   |
|                |   | RBN3           | Notice of cessation of a business name   |
|                |   | LP1            | Application for registration of a limited partnership  |
|                |   | LP2            | Notice of change in a limited partnership  |
|                |   | LP3            | Statement of the capital contributed by limited partners   |

| <b>Form No</b> | <b>Subject Matter</b>   |
|----------------|---|
| F13            | Registration of a company which is a branch of a non-European country co.   |
| F14            | Notification of winding up/closure of branch of an external company   |
| F15            | Judgement opening insolv proceedings in another MS/decision appointing liquidator   |
| SE1            | Formation by merger of Societas Europaea  |
| SE3            | Formation of subsidiary Societas Europaea   |
| SE5            | Formation of subsidiary Societas Europaea by SE   |
| SE7            | Transfer of SE registered office to ROI   |
| SE9            | Request by SE for assignment of new ARD   |
| SE11           | Draft terms of formation of holding SE involving an ROI registered company or SE  |
| SE13           | Notice of satisfaction of conditions for the formation of holding SE by an Irish company/SE   |
| SE15           | Notice of initiation of or termination of winding up liquidation, insolvency or cessation of payment procedures and decisions to continue operating of SE |

| <b>Form No</b> | <b>Subject Matter</b>   |
|----------------|---|
| LP4            | Statement of increase of capital contributed in cash, or otherwise, by limited partners |
| P1             | Return of accounting documents of partnerships and limited partnerships                 |
| SE2            | Formation of holding Societas Europaea  |
| SE4            | Conversion of plc to Societas Europaea  |
| SE6            | Transfer of SE registered office to ROI   |
| SE8            | Statement of solvency by directors of SE which is proposing to transfer from ROI        |
| SE10           | Proposed transfer of registered office of SE from ROI                                   |
| SE12           | Draft terms of conversion of plc to SE  |
| SE14           | Amendments of statutes of SE  |

## APPENDIX 5

### STATUTORY RETURNS, TIME FOR DELIVERY AND PENALTIES FOR NON-COMPLIANCE

Note: This list is not exhaustive. The Companies Acts impose many other obligations on companies.

| <b>Statutory Returns</b>  | <b>To be delivered</b>   | <b>Penalty for non-compliance</b>   |
|---|--|---|
| Form B1 - Annual Return (section 125 of 1963 Act)   | Within 28 days of date to which return has been made up (which date may be no later than the ARD (section 127 of 1963 Act) | €1,940.61 (section 125(2) of 1963 Act as amended by section 240(7) of 1990 Act) |
| Accounts (section 7 of 1986 Act)  | To be delivered with annual return   | €1,940.61 (section 22 of 1986 Act)  |
| Accounts (section 128 of 1963 Act)  | To be delivered with annual return   | €1,940.61 (Section 126(4) of 1963 Act as amended by section 240(7) of 1990 Act) |
| Form B2 - Change in registered office (Section 113(3) of 1963 Act)  | Within 14 days of change (section 113(3) of 1963 Act)  | €1,940.61 (section 113(5) of 1963 Act as amended by section 240(7) of 1990 Act) |
| Form B3 - Notice where register of members is kept (section 116(7) of 1963 Act] N.B. not required if register is kept at registered office        | Within 14 days of change (section 116(3) of 1963 Act)  | €1,940.61 (section 116(9) of 1963 Act as amended by section 240(7) of 1990 Act) |
| Form B3 - Notice where register of debenture holders is kept (section 91(3) of 1963 Act) N.B. not required if kept at registered office           | Within 14 days of change (section 91(3) and (5) of 1963 Act)   | €1,940.61 (section 91(5) of 1963 Act as amended by section 240(7) of 1990 Act)  |
| Form B3 - Notice where copies of directors' service contracts are kept (section 50(4) of 1990 Act) N.B. not required if kept at registered office | Within 14 days of change (section 50(4) of 1990 Act)   | €1,940.61 (section 50(7) of 1990 Act)   |
| Form B4 - Notice of increase in authorised capital (section 70(1) of 1963 Act)  | Within 15 days of increase (section 70(1) of 1963 Act)   | €1,940.61 (s. 70(3) 1963 Act amended by s. 240(7) 1990 Act)                     |
| Form B5 - Return of allotments (section 58 of 1963 Act)   | Within one month of the allotment (section 58(1) of 1963 Act)  | €1,940.61 (section 58(3) of 1963 Act as amended by section 240(7) of 1990 Act)  |
| Form 11/B9 – Notice of increase in number of members (section 12(3) of 963 Act)   | Within 15 days after the increase (section 12(3) of 1963 Act)  | €1,940.61 (section 12(3) of 1963 Act as amended by section 240(7) of 1990 Act)  |
| Form 52(B6) - Particulars of contract relating to shares (section 58(2) of 1963 Act)  | To be submitted with Form B5 (section 58(2) of 1963 Act)   | €1,940.61 (section 58(3) 1963 Act as amended by section 240(7) of 1990 Act)     |

| Statutory Returns   | To be delivered  | Penalty for non-compliance   |
|---|--|--|
| Form B10 - Notice of change in directors/secretaries (section 195 of 1963 Act as substituted by section 51 of 1990 Act) | Within 14 days of the event (section 195(6) of 1963 Act)   | €1,940.61 (section 195(12) of 1963 Act as amended by section 240(7) of 1990 Act)                 |
| Form 12 (E1) - Declaration of solvency (section 256 of 1963 Act as substituted by section 128 of 1990 Act)              | No later than resolution to wind up company  | Ineffective declaration. Court Order is then required to rectify situation.                      |
| Form E2 - Notice of appointment of liquidator (section 278(1) of 1963 Act)  | Within 14 days of appointment (section 278(1) of 1963 Act)   | €1,940.61 (section 278(2) of 1963 Act as amended by section 240(7) of 1990 Act)                  |
| Form E3 - Liquidators account of Acts and Dealings (section 262/272 of 1963 Act)  | Within seven days of presentation to meeting (section 262(1)/section 272(1) of 1963 Act)   | €1,940.61 (section 145 of 1963 Act)  |
| Form 22/23/E4 - Liquidators affidavit verifying section 306 accounts (section 306 of 1963 Act/131 of Rules of Court)    | The first 22/23 is filed for a two year period from the passing of the resolution. (section 306(1) of 1963 act]. A form must be submitted for each subsequent period of six months | €1,940.61 (section 306(2) of 1963 Act as amended by section 145 of 1990 Act)                     |
| Form 13/E6 - Return of final winding up meeting (section 263 of 1963 Act) Members' winding up                           | Within one week after meeting (section 263(3) of 1963 Act)   | €1,940.61 (section 263(3) of 1963 Act as amended by section 145 of 1990 Act)                     |
| Form 13A/E7 - Return of final winding up meeting (section 273 of 1963 Act) Creditors' winding up                        | Within one week of meeting (section 273(3) of 1963 Act)  | €1,940.61 (section 273(3) of 1963 Act as amended by section 145 of 1990 Act)                     |
| Form 14/E5 - Liquidator's statement of account (sections 263/273 of 1963 Act)   | Within one week of meeting (sections 263(3)/273(3) of 1963 Act)  | €1,940.61 (section 263(3)/273(3) of 1963 Act as amended by section 145 of 1990 Act)              |
| Form C1 – Mortgage or charge created by an Irish company (section 99 of 1963 Act)                                       | Within 21 days after the creation (section 99 of 1963 Act)   | Charge becomes void, the money secured shall immediately become payable (section 99 of 1963 Act) |
| Form C6 – Statutory declaration of full satisfaction of a charge (section 105 of 1963 Act)                              | When charge has been satisfied (section 105 of 1963 Act)   | Property remains unchanged on register of charges  |
| Form C7 – Statutory declaration of partial satisfaction of a charge (section 105 of 1963 Act)                           | When partial satisfaction has been discharged on specific property (section 105 of 1963 Act)   | Charge remains unchanged on register of charges  |
| Form E11 - Notice of receiver ceasing to act (section 107(2) of the 1963 Act)   | On ceasing to act (section 107(2) of 1963 Act)   | €1,940.61 (section 107(3) of 1963 Act and section 145 of 1990 Act)                               |
| Form E9 - Receiver's abstracts  | Within the seventh month of  | €1,940.61  |

| <b>Statutory Returns</b>  | <b>To be delivered</b>  | <b>Penalty for non-compliance</b>   |
|---|---|---|
| (section 319(2) or 321(1) of 1963 Act)  | appointment and thereafter every six months (section 321(1) of 1963 Act]  | (section 319(7) and 321(2) of 1963 Act and section 145 of 1990 Act)   |
| Form 17/E10 - Statement of affairs (sections 319(1)(b)/320 of 1963 Act)   | Within two months of receipt of statement (section 319(1)(c) of 1963 Act)   | €1,940.61 (section 319(7) and section 145 of 1990 Act)  |
| Form E24 - Notice of petition to court (section 12(1) of Companies (Amendment) Act 1990)  | Within three days of presentation of petition (section 12(1) of Companies (Amendment) Act 1990)                               | €1,940.61 (section 12(5) of Companies (Amendment) Act 1990)   |
| Form H1 – Restoration to the register of company struck off (section 311A of 1963 Act/section 246 of 1990 Act)  | Within 12 months of the company being struck off (section 311A of 1963 Act)   | Company remains dissolved   |
| Form H1R – Restoration to the register of company struck off (section 12(c) of Companies (Amendment) Act 1982/section 46 Companies (Amendment) (No.2) Act 1999) | Within 12 months of the company being struck off (section 46(12)(b)(3) of Companies (Amendment) (No.) 2 Act 1999)             | Company remains dissolved   |
| Form H2 – Notice of disclosure order (section 102 of 1990 Act)  | Within seven days of the making of the disclosure order (section 102(1) of 1990 Act)  | €1,940.61 (section 240 of 1990 Act)   |
| Form H3 – Notice of removal of auditor (section 160 of 1963 Act/section 183)  | Within 14 days of the resolution removing the auditor (section 160(5a) of 1963 Act as substituted by section 183 of 1990 Act) | €1,940.61 (section 169(5(b)) of 1963 Act as substituted by section 183 of 1990 Act)                                   |
| Form H4 - Notification that proper books of account not kept (section 194 of 1990 Act)  | Within seven days of the serving of the notice on the company (section 194(1) (b) of 1990 Act)                                | €1,940.61 (section 194(4) and section 240 of 1990 Act)  |
| Form H5 - Return of company purchasing its own shares (section 226 of 1990 Act)   | Within 28 days of delivery of shares to company (section 226(1) of 1990 Act)  | €1,940.61 (sections 226(4) and 240 of 1990 Act).  |
| Forms G1/G1Q/G2 - Resolutions (special/ordinary) (section 143 of 1963 Act as amended)   | Within 15 days of the passing of the resolution   | €1,940.61 (section 143(5) of 1963 Act as amended by section 240(7) of 1990 Act)                                       |
| Form F1 - Application to register place of business (section 352(1) of 1963 Act)  | Within one month of the establishment (section 352(1) of 1963 Act)  | €1,940.61 (section 358 of 1963 Act as amended by section 240(7) of 1990 Act)  |
| Form F2 - Alteration in charter (memo & arts, etc.) (section 353 of 1963 Act/Reg. 4(3)/7(3) of EU (Branch) Regs. 1993)  | Within 21 days (Reg. 5 of Forms Order 1964) within 14 days (Reg. 4(3)/7(3) of EU Branch Regs. 1993)                           | €1,940.61 (section 358 of 1963 Act/Regs. 19(2) of EU (Branch) Regs. 1993, both amended by section 240(7) of 1990 Act) |

| Statutory Returns | To be delivered | Penalty for non-compliance |
|-------------------|-----------------|----------------------------|
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| Form F3 - Return of changes in directors/secretary/persons authorised to represent the company (section 353 of 1963 Act /Reg. 4(3) /7(3) of EU (Branch) Regs. 1993)  | Within 21 days of change (Reg. 5 of Forms Order, 1964) Within 14 days of change (Regs. 4(3)/7(3) of EU (Branch) Regs. 1993)  | €1,940.61<br>(section 358 of 1963 Act/Regs. 19(2) of EU (Branch) Regs. 1993, both amended by section 240(7) of 1990 Act) |
| Form F4 - Changes in authorised persons/persons responsible for ensuring compliance with EU (Branch) Regs./change in address of place of business or branch (section 353 of 1963 Act/ Regs. 4(3)/7(3) of EU (Branch) Regs. 1993) | Within 21 days of change (Reg. 5 of Forms Order 1964). Within 14 days of change (Regs. 4(3)/ 7(3) of EU (Branch) Regs. 1993) | €1,940.61<br>(section 358 of 1963 Act/Regs. 19(2) of EU (Branch) Regs. 1993, both amended by section 240(7) of 1990 Act) |
| F5 - Notice of ceasing to have place of business (section 357 of 1963 Act)   | Notice to be given forthwith (section 357 of 1963 Act)   | €1,940.61<br>(section 358 of 1963 Act as amended by section 240(7) of 1990 Act)  |
| Form F7 - Accounting documents (section 354 of 1963 Act/Reg. 11 EU (Branch) Regs. 1993)  | Within 21 days (Reg. 5 of 1964 Forms Order/within 11 months of end financial year Reg. 11 of EU (Branch) Regs. 1993)         | €1,940.61<br>(section 358 of 1963 Act/Regs 19(2) of EU (Branch) Regs 1993, both amended by section 240(7) of 1990 Act)   |
| Form F12 - Application to register branch (EU country) (Reg. 4 EU (Branch) Regs. 1993)   | Within one month of establishment of branch (Reg. 4 of EU (Branch) Regs. 1993)   | €1,940.61<br>(Reg. 19(2) of EU Branch Regs. 1993)  |
| Form F13 - Application to register branch (non - EU country) (Reg. 7 EU (Branch) Regs. 1993)   | Within one month of establishment of branch [Reg. 7 of EU (Branch) Regs. 1993)   | €1,940.61<br>(Reg. 19(2) of EU Branch Regs. 1993)  |
| Form F14 - Notice re liquidation/insolvency/closure of branch (Reg. 4(3)/7(3) of EU (Branch) Regs. 1993)   | Within 14 days of occurrence (Reg. 4(3)/7(3) of EU (Branch) Regs. 1993)  | €1,940.61<br>(Reg. 19(2) of EU Branch Regs. 1993)  |

Note: Section 240(7) Companies Act 1990 was inserted by section 104 Company Law Enforcement Act 2001