

# THE COMPANY SECRETARY

INFORMATION LEAFLET NO.16 / December 2020

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# 1. INTRODUCTION

## 1.1 CRO

The CRO is the central repository of public statutory information on Irish companies. It operates under the aegis of the Department of Enterprise, Trade and Employment. The Public Office is based in Bloom House, Gloucester Place Lower, Dublin 1 but postal enquiries can be directed to CRO Carlow at O'Brien Road, Carlow, County Carlow, R93 E920.

### 1.1.2 The CRO's main functions are as follows:

- Incorporation of companies
- Registration of business names
- Registration of company post-incorporation documentation
- Registration of changes in business name particulars
- Enforcement, prosecution and striking companies off the register
- Provision of information to the public

## 1.2 Opening hours

The CRO is open to the public every working day from 9.30am to 4.30pm. The Office's Information Unit may be contacted during normal working hours at Lo Call 1890 220 226\*/01 804 5200. Clients are also invited to contact the Office by email at [info@cro.ie](mailto:info@cro.ie).

## 1.3 Methods of access to information on companies

All statutory information provided by companies to the CRO is available to the public for inspection on payment of a small fee. While Appendix 1 of this leaflet gives the appropriate fee at the time of publication, the level of fees may vary. Details of the current fees are always available from the Office or on [www.cro.ie](http://www.cro.ie).

**1.3.1** Certain vital information, such as company name and registered office address, may be checked free of charge at [www.cro.ie](http://www.cro.ie). If you need more detailed company information such as an annual return, company financial statements or company printout, these can be ordered and paid for online using a credit/debit card. Alternatively you can open a CRO deposit account.

This search facility provides round-the-clock access to company information. It is identical to that available in the CRO Public Office and results are emailed instantly. For further information regarding online services, visit [www.cro.ie](http://www.cro.ie), email [electronic.filing@dbei.gov.ie](mailto:electronic.filing@dbei.gov.ie) or telephone CRO Electronic Filing Section. (01) 8045374/5355

**1.3.2** 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).

**1.3.3** 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 emailed to you.

**1.3.4** All statutory information supplied by companies is kept on files by the CRO; in paper format in the case of companies formed prior to 3 May 1990, and in electronic format for companies incorporated since that date. All company documents received in the CRO since 11 March 1991 are stored on a computerised imaging system.

**1.3.5** Files in paper format may be inspected during opening hours and may not be removed from the Office. Photocopying facilities are available in the Office. Scanned images of documents stored on the imaging system may be ordered online using a credit/debit card or by CRO account holders, by post, or at the Public Office. For further information regarding online services, visit [www.cro.ie](http://www.cro.ie), email [electronic.filing@dbei.gov.ie](mailto:electronic.filing@dbei.gov.ie) or telephone Electronic Filing Section. (01) 8045374/535.

\*Note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers.

## 1.4 Electronic filing

You can file a number of CRO forms online at [www.core.ie](http://www.core.ie), either free of charge or for a lower fee than paper forms. CORE (Companies Online Registration Environment) allows you view in a secure, private, online environment up to date information on companies and to receive notification of filings for your companies and changes in their status.

For further information, visit [www.core.ie](http://www.core.ie), email [electronic.filing@dbei.gov.ie](mailto:electronic.filing@dbei.gov.ie) or telephone Electronic Filing Section. (01) 8045374/5355/5377.

## 1.5 Types of company

There are two basic company types, a private company and a public company. The majority of companies registered in Ireland are private companies and, of those, most are small with only one or two members. This leaflet is principally aimed at the secretaries of private companies limited by shares (LTD company type/DAC limited by shares). It is a brief guide only and details the main acts/duties and functions of a company secretary.

## 1.6 Caution

This leaflet is written in general terms. While the staff of the CRO will answer any questions you might have relating to the documents a company is required to file, you should consult your professional adviser (e.g. chartered secretary, solicitor, accountant, etc.) if further assistance is required as to the duties of the company secretary or company law matters generally.

**All forms (and associated current filing fees) and information leaflets referred to in this publication can be downloaded from [www.cro.ie](http://www.cro.ie). See the Publications area of the site.**

## 2. COMPANY SECRETARY – PROCEDURAL REQUIREMENTS

### 2.1 Does every company need a company secretary?

Yes, every company registered under the provisions of the Companies Act 2014, is required to have a company secretary (“the secretary”). This includes single-member and single-director private limited companies.<sup>1</sup> The company secretary and the director(s) are considered to be the officers of the company.<sup>2</sup>

### 2.2 Who can act as company secretary?

Every company must have one director, and the secretary may also be one of the directors of the company. A single-director LTD company must have a separate secretary. A body corporate may act as secretary to a company (but not to itself).

A provision of the Companies Act 2014 or any instrument under it or a company’s constitution requiring or authorisation a thing to be done by or to a director and the secretary shall not be satisfied by its being done by or to the same person acting both as director and as, or in place of, the secretary. (section 134 Companies Act 2014)

### 2.3 What qualifications does a company secretary need?

The secretary of a private company is not required to have any formal qualifications. However, the directors must take all reasonable steps to ensure that the secretary (or each joint secretary) has the skills necessary to discharge his/her statutory and other legal duties and such other duties as may be delegated to the secretary by the directors. (Section 129(4) Companies Act 2014).

Directors of a public limited company must take all reasonable steps to ensure that the secretary (or each joint secretary) is a person who appears to them to have the requisite knowledge and experience to carry out the functions of secretary and who:<sup>3</sup>

- (a) for at least three years of the five years immediately preceding his/her appointment as secretary held the office of secretary of a company; or
- (b) is a member of a body for the time being recognised for the purposes of section 1112 by the Minister for Business, Enterprise & Innovation (to date, only the Institute of Chartered Secretaries and Administrators has been so recognised by the Minister); or
- (c) is a person who by virtue of his/her holding or having held any other position or his/her being a member of any other body appears to the directors to be capable of discharging those functions.

### 2.4. What details must be recorded by a company in relation to the company secretary?

A company is obliged to keep at its registered office a register of its directors and secretary. The following information is required to be recorded in this register in relation to the secretary:

- Where the secretary is an individual, his/her present name, former names, date of birth and his/her usual residential address.
- Where the secretary is a body corporate, its name, the register in which it is registered and its registered office.<sup>4</sup>

Where all the partners in a firm are joint secretaries of a company, the name and principal office of the firm can be given. For assistant and deputy secretaries, the same particulars are required as of a secretary.

<sup>1</sup> Section 129 Companies Act 2014

<sup>2</sup> Section 2 Companies Act 2014

<sup>3</sup> Section 1112 Companies Act 2014

<sup>4</sup> Section 149 Companies Act 2014

The secretary is obliged to give information to the company to enable it to keep an accurate register. A company is also required to keep a register of the directors and the secretary.<sup>5</sup> A secretary is required to disclose to the company his/her interest in shares held by him/her in the company.<sup>6</sup> The secretary is obliged to notify the company in writing of his/her interest in shares or debentures of the company and the number of shares of each class and the amount of debentures of each class in which he/she holds in that company and its holding and subsidiary companies.

He/she is also obliged to notify the company where he/she enters a contract to sell any such shares or debentures, assigns or exercises a right granted to him/her to subscribe for shares or debentures in the company or receives a right to subscribe for shares or debentures in the company's holding company subsidiary or fellow subsidiary.

## 2.5 What information must be notified to the CRO in connection with the company secretary?

When notifying the CRO of any particulars or changes in particulars relating to a company or its officers, it is necessary to use the correct form. A list of these forms is given in Appendix 2 and may be downloaded from [www.cro.ie](http://www.cro.ie).

The name of the first secretary and his/her consent to acting in that capacity must be sent to the CRO with the constitution of the company – such person is then deemed to have been appointed as secretary.<sup>7</sup> This information is furnished to the CRO on **Form A1**, the original application form for the setting up of a company.

Subsequent appointments of a secretary will be in accordance with section 129(3) and subject to section 25(5). *“The secretary shall be appointed by the directors for such term, at such remuneration, and upon such conditions as they think fit and any secretary so appointed may be removed by them.”*

Details of the secretary appointed subsequent to a company's formation must be notified to the CRO on **Form B10**; the company is obliged to file this form in the CRO within 14 days of any change in its secretary. The form includes a consent to act as secretary which must be signed by the person who is being appointed as such. Details of any changes in the particulars concerning its secretary (i.e. change of address), as well as of the resignation of a secretary, must also be notified to the CRO by the company on a Form B10. This form must be filed electronically free of charge at [www.cro.ie](http://www.cro.ie). It is an offence to fail to file a Form B10 with the CRO.

<sup>5</sup> Section 216 Companies Act 2014

<sup>6</sup> Chapter 5 Part 5 Companies Act 2014

<sup>7</sup> Section 22(2) Companies Act 2014

## 3. ROLE AND DUTIES OF A COMPANY SECRETARY

### 3.1 What are the duties of a company secretary?

There is an express statutory duty on each director of a company to ensure that the requirements of the Companies Act 2014 are complied with by the company.<sup>8</sup>

Apart from the foregoing, although the secretary is an officer of the company, the Companies Act does not expressly state the duties of a secretary. A secretary's duties (which are frequently extensive), his/her conditions of appointment and entitlement to remuneration will be laid down by the directors of the company. A secretary may have a contract of service or a contract of employment with the company, which may be an oral contract or in writing.

The Companies Act 2014 imposes a number of tasks on the secretary, but few are his/her exclusive responsibility. Frequently, the task may be performed by the secretary and a director (one such duty is the secretary's duty to sign the annual return, which also requires the signature of one of the directors) or by either a secretary or a director.

Many of the provisions of the Companies Act, which criminalise default by a company, further provide that any officer of the company who is in default shall also be liable to a fine or a penalty. An officer in default is defined as any officer who "authorises, or who, in breach of his duty as such officer, permits the default" in question.<sup>9</sup> An officer will be presumed to have permitted a default by a company if in relevant proceedings, where it is proved that the defendant was aware of the basic facts concerning the default, it shall be presumed that the defendant permitted the default unless the defendant shows that he/she took all reasonable steps to prevent it, or by reasons of circumstances beyond the defendant's control, was unable to do so.

The functions of a secretary are essentially administrative and not managerial. For instance, a secretary commonly:

- provides comprehensive legal and administrative support and guidance to the board of directors
- ensures that the board's decisions and instructions are properly carried out and communicated
- has responsibility to ensure that the company complies with all relevant statutory and regulatory requirements
- has responsibility for communication with the shareholders when required
- acts as principal administration officer, liaising with staff, customers, suppliers, media and the board of directors
- executes important documentation on behalf of the company, together with a director

It is also common for the secretary to undertake the following specific duties:

#### **(a) Maintaining the statutory registers and minute books**

The secretary keeps up to date the various statutory registers which are required to be maintained by the company under the Companies Act 2014. These are the:<sup>10</sup>

- register of members
- register of directors and secretaries
- register of directors' and secretaries' interests in shares and debentures
- register of the instruments which create charges

The maintenance of a company's statutory records is more fully described in Appendix 3.

#### **(b) Convening meetings of members**

The Companies Act lays down minimum statutory periods of notice of company meetings required to be given to shareholders and the company's auditor. At least 21 clear days' written notice of an annual general meeting (AGM) is required or for an EGM required for the passing of a special

<sup>8</sup> Section 223 Companies Act 2014

<sup>9</sup> Section 270 Companies Act 2014

<sup>10</sup> Section 216 Companies Act 2014

resolution. In the case of an extraordinary general meeting (EGM) of a private company or an unlimited company, at least seven clear days' written notice must be given in writing. In the case of a traded PLC, at least 14 clear days' written notice of an EGM is required to be given.<sup>11</sup>

Where it is proposed to pass a special resolution at a meeting, the notice is required to specify the wording of the proposed special resolution.

Where all the members of a company who are entitled to attend and to vote at a meeting unanimously agree to call a meeting, then, notwithstanding a shorter notice period, the meeting shall be validly called, provided the auditors of the company agree.

#### **(c) Ensuring that statutory forms are completed and filed on time in the CRO**

Changes in the situation of the company's registered office or changes amongst the company's officers or in their particulars ought to be notified to the CRO on the relevant statutory forms, which must be properly completed and signed by a current officer of the company per CRO records.

A change of registered office is notified to the CRO on **Form B2**. A change of director or secretary or of details of their particulars such as a change of name or address must be notified on Form B10. These details are required by statute to be notified to the CRO within 14 days of the change occurring. Forms B2 and B10 must be filed electronically (both are free of charge) at [www.core.ie](http://www.core.ie). (For further information see Chapter 4.)

#### **(d) Delivering to the CRO copies of resolutions passed by the company**

Special resolutions and certain other resolutions must, within 15 days of their passing by the company, be delivered to the CRO (see **4.1.5** for further information on resolutions). Failure to file a resolution does not invalidate the resolution, but a fine may be imposed on the company and any officers in default. (Category 4 offence).

The resolutions that must be filed in the CRO, in addition to special resolutions, are:

- unanimous resolutions which had they not been unanimous would have had to be passed by a special resolution
- resolutions agreed by all the members but which if not agreed unanimously were required to be passed by some particular majority or manner
- all resolutions which bind all the members of a particular class of shareholders
- resolutions increasing or decreasing the authorised share capital of the company
- resolutions conferring authority for the allotment of shares
- resolutions attaching rights or restrictions to any share
- resolutions varying any such right or restriction to any share
- resolutions classifying any unclassified share
- resolutions converting shares of one class into shares of another class
- resolutions converting share capital into stock and resolutions converting stock into share capital
- resolutions that a company be wound up voluntarily

#### **(e) Supplying a copy of the company's financial statements to every member of the company, every debenture holder and every person who is entitled to receive notice of general meetings**

The financial statements are required to be sent at least 21 clear days before a meeting of the company at which they are to be laid.<sup>12</sup>

#### **(f) Keeping or arranging for the keeping of minutes of directors' meeting and general meetings**

There is a statutory obligation on a company as soon as may be possible to enter the minutes of all proceedings of general meetings in books kept for that purpose.<sup>13</sup>

#### **(g) Ensuring that those entitled to do so may inspect company records**

Those who are entitled to inspect the records are the members of the company, the officers of the company and the general public.

<sup>11</sup> Section 1102 Companies Act 2014

<sup>12</sup> Section 338 Companies Act 2014

<sup>13</sup> Section 199(1) Companies Act 2014



### **(h) Custody and use of the company seal**

Every company is required to have a seal, with its name engraved in legible characters. The secretary is frequently given responsibility for the safekeeping of the company's seal. Other than section 43 of the Companies Act 2014, the constitution of the company generally makes provision for the affixing and attestation of the company seal. Section 43 provides that: *"If a company has appointed a registered person the company's seal may be used by such person and any instrument to which the company's seal shall be affixed when it is used by the registered person shall be signed by that person and countersigned by the secretary or a director of the company or by some other person appointed by its directors for the purpose"*. A company seal cannot be obtained from the CRO.

### **(i) Ensuring that company complies with its obligation to publish its 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.<sup>14</sup> 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 a company officer 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.

For further information on a company's full disclosure requirements, see Information Leaflet No. 7, "Disclosure and Publication Requirements in Relation to Companies and Business Names".

### **(j) Ensuring that particulars relating to directors are shown on all business letters of the company**

A company is required to state in all business letters on or in which the company's name appears and which are sent by the company to any person, in legible characters in relation to every director, the following particulars:

- (i) present forename, or initials, and present surname;
- (ii) any former forenames and surnames; and
- (iii) nationality, if not Irish.<sup>15</sup>

For the purposes of this requirement, "director" includes any person in accordance with whose directions or instructions the directors of the company are accustomed to act. A fine may be imposed on the company and on any officer who does not ensure that those particulars are specified on the company's stationery.

For further information, see Information Leaflet No. 7, "Disclosure and Publication Requirements in Relation to Companies and Business Names".

## **3.2 What rights does a company secretary have?**

No specific rights are accorded to a secretary under the Companies Act. Any rights which a secretary may have are dependent on his contract of employment with the company (if any) or under general employment law.

<sup>14</sup> Section 49 Companies Act 2014

<sup>15</sup> Section 151 Companies Act 2014

## 4. FILING DOCUMENTS AT THE CRO

A full listing of CRO forms is set out in Appendix 2 and can be downloaded from [www.cro.ie](http://www.cro.ie).

### 4.1 Rejection by CRO of documents delivered for registration

The CRO will documents submitted for filing which do not comply with the format requirements (see Appendix 4) or with any requirement of the Companies Act or any requirement imposed by or under any other legislation relating to the completion of 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 will be deemed not to have been delivered to the CRO.

The most commonly filed forms and documents, typically one of the duties of the company secretary, are as follows:

#### 4.1.1 Form B1 (annual return)

A company, whether trading or not, is obliged to deliver an annual return every year to the CRO.<sup>16</sup> An annual return includes details of the company's directors and secretary, its registered office, and details of its shareholders and share capital. It must be signed by a director and by the company secretary. If the secretary is also a director, he/she may not sign in both capacities.

The form B1 must be completed online and is available at [www.cro.ie](http://www.cro.ie). The form must be paid for online and financial statements uploaded and attached as necessary.

With one exception, the annual return of a company is required to be made up to a date which is no later than the company's Annual Return Date (ARD).<sup>17</sup> The first annual return of a new company however is required to be made up to the company's first ARD – it may not be made up to an earlier date.

#### ARD

The ARD is a specific date in every year allocated by statute to every company that is obliged to file an annual return. New companies have an ARD of six months from their date of incorporation.<sup>18</sup> A company's ARD is 12 months from its previous year's ARD, unless the company has altered that ARD. The requirement to attach statutory financial statements to an annual return,<sup>19</sup> which statutory financial statements predate the date to which the return has been made up by no more than nine months ("the nine month rule"), may result in a company electing to alter its ARD. Alteration is effected by bringing the ARD forward to an earlier date or by extending it to a later date.<sup>20</sup>

A company's ARD may be checked free of charge on <https://search.cro.ie/company>

#### Annual return/Financial statements filing deadline and late filing fee

The annual return must be filed with the CRO within 56 days of the date to which it has been made up. Where financial statements are required to be attached to the annual return<sup>21</sup> the filing deadline is either:

- the company's ARD plus 56 days, or
- the company's financial year-end plus nine months and 56 days, whichever is the **earlier**.

A late filing fee of €100 becomes due in respect of an annual return on the day after the expiry of the

<sup>16</sup> Section 343(4) Companies Act 2014

<sup>17</sup> Section 343 Companies Act 2014

<sup>18</sup> Section 345(3). Note, however, that no financial statements are required to be attached to a company's first annual return post-incorporation (after six months)(s349).

<sup>19</sup> See below "Requirements for financial statements".

<sup>20</sup> See below "How to alter the ARD".

<sup>21</sup> See below "Requirements for financial statements".

filing deadline i.e. 56 days after the effective date of the return, with an additional daily default fee of €3 accruing thereafter, up to a maximum of €1,200 per return. The fee is in addition to the standard filing fee of €20 per annual return. Revenue have confirmed that late filing fees are not tax deductible.

Application may be made to court by a company on notice to the CRO for an order extending the time for delivery of an annual return.<sup>22</sup> This allows extra time to file a particular return, but will not alter the company's ARD for future years. The court in this instance is the District Court/High Court.

In addition, the Registrar of Companies also has power to levy an on-the-spot fine where an annual return remains unfiled. A company with a record of persistent late filing is liable to be targeted in this respect. The Registrar may bring the matter before the District Court on a prosecution if that fine remains unpaid.<sup>23</sup>

If the annual return is filed late or not at all, the company and its directors and secretary are liable to prosecution by the Registrar of Companies. Failure to file is a category 3 offence. Category 3 offence – a summary offence only, attracting a term of imprisonment of up to six months and a “Class A fine” (or both); and category 4 offence – also a summary offence only, punishable by the imposition of a Class A fine. A “Class A fine” is a fine within the meaning of the Fines Act 2010 (i.e. a fine not exceeding €5,000).

Where a notice calling upon a director to comply with a statutory provision under the Companies Act has been served on him/her and 21 days have elapsed since the date of service, but the breach of the provision continues, application may be made to the High Court by the Registrar of Companies or the Director of Corporate Enforcement (ODCE) for an order directing compliance by a defaulting director with the statutory provision in question within such period as the court may specify. An order for legal costs of this court application may be made against the director(s) concerned. This procedure is laid down in section 797 Companies Act 2014.

Enforcement measures employed by CRO have regard to a company's annual return filing compliance history in recent years. Filing an annual return late affects a company's compliance history and could result in it being selected by this Office for enforcement measures in future years.

## **How to alter the ARD**

### ***Bringing the ARD forward to an earlier date***

*(Note: This does not apply to new companies incorporated filing their **first** annual return)*

To alter its ARD to an earlier date, a company may file an annual return with a made-up-to date earlier than the company's existing ARD.

A company that has prepared an annual return in advance of its current ARD is able to file a return made up to a date prior to its ARD. However, if it wishes to retain the anniversary of its existing ARD for next year, it must notify the CRO of this on Form B1. Where the company elects to retain the anniversary of its existing ARD for the following year, the box in the relevant section in Form B1 must be ticked. Where it elects that its ARD in the following year will be the anniversary of the date to which its current return has been made up, the second box ought to be ticked. If neither box is ticked and the company has filed a return which is made up to a date earlier than its current ARD, the form will be returned by CRO to the presenter for correction.

In all cases, an annual return delivered to the CRO has to be filed within 56 days of the “return made-up-to” date. Therefore, a company that wishes to file early but elects to retain the anniversary of its existing ARD or a company filing early in order to create an earlier ARD for future filing, must file Form B1 within 56 days of the “Return made up to date” indicated on the form.

### ***Extending the ARD to a later date***

The ARD is set to a later date by filing **Form B73**. Form B73 may be filed by a company not more than once in every five years.

<sup>22</sup> Section 343(5) Companies Act 2014

<sup>23</sup> Section 874 Companies Act 2014

If your company wishes to extend its current ARD, it may do so by:

- delivering an annual return to the **CRO not later than 56 days after its current ARD**, to which no financial statements need be annexed; and
- nominating on Form B73, the new ARD, which date may be not later than six months after its existing ARD.

**Important Note – It is a statutory requirement that Form B73 be delivered to the CRO within 56 days from the company’s existing ARD. As a matter of law, a Form B73 is ineffective and cannot be accepted by the CRO if it is filed more than 56 days after the company’s existing ARD.**

New companies are due to file financial statements with their second annual return, which return is required to be made up to a date not later than 18 months post incorporation, unless the company alters its ARD. Such companies may extend their ARD using Form B73 procedure outlined above. However, this does not change the requirements to hold an AGM within 18 months of incorporation and the requirement to present financial statements to its AGM within 9 months of the balance sheet date. *Form B73 cannot be filed with the company’s first annual return*, as the effect of this is to shorten the time allowed to the company before it has to file financial statements with its annual return.

For further information, see Information Leaflet No. 23, “Annual Return and Financial Statements Requirements”.

### **Requirements for financial statements**

Company financial statements are required to be annexed to a company’s annual return.<sup>24</sup> All financial statements are required to be uploaded via the internet. Paper financial statements are not accepted. Company financial statements must be audited, save where the company qualifies for the exemption from having an auditor and such exemption is claimed by the company in accordance with Chapter 15 Part 6 Companies Act 2014.

The financial statements annexed to the annual return are required:

- (a) in the case of the first annual return to which financial statements are required to be annexed, to cover the period since the date of incorporation;
- (b) in any other case, to cover the period since the end of the period covered in the last set of financial statements filed with the CRO.

The financial statements are further required to be made up to a date not more than nine months before the date to which the annual return is made up (the “nine month rule”).<sup>25</sup>

Financial statements which do not comply with the foregoing requirements are liable to be rejected by the CRO.

Small and micro-sized companies, as defined by Chapter 1A Part 6 of the Companies Act 2014, are entitled to claim certain exemptions in relation to the financial statements filing requirements laid down in the Companies Act.<sup>26</sup>

Annual financial statements and consolidated financial statements of banks and other financial institutions must be prepared in accordance with the European Communities (Credit Institutions: Financial Statements) Regulations 2015.

Annual financial statements and consolidated financial statements of insurance undertakings must be prepared in accordance with the European Communities (Insurance Undertakings: Financial Statements) Regulations 2015.

Section 357 Exemption<sup>27</sup> exempts a private company, which is a subsidiary of a holding company

<sup>24</sup> Section 347 Companies Act 2014

<sup>25</sup> Section 347(4) Companies Act 2014

<sup>26</sup> (Chapters 6, 7 and 14 Part 6) Companies Act 2014 as amended by Companies (Accounting) Act 2017

<sup>27</sup> Section 357 Companies Act 2014.

established under the law of an EEA State, from the requirement to annex its own balance sheet, profit and loss account and directors' and auditor's reports, to its annual return. Instead, section 357 permits the filing of the group financial statements of the parent with an annual return, provided that certain conditions are satisfied.

These conditions are that the following documents are also annexed to the subsidiary company's annual return:

- notice stating that the company has availed of the exemption under section 357<sup>28</sup>
- copy of the guarantee by the holding undertaking of liabilities of the subsidiary<sup>29</sup>
- notification by the company to the shareholders of the guarantee<sup>30</sup>
- 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<sup>31</sup>
- consolidated financial statements of the holding undertaking (the exemption of the subsidiary should be disclosed in a note to the financial statements)<sup>32</sup>

Group financial statements must be prepared in accordance with section 294 Companies Act 2014.

### List of common errors experienced in filing Form B1

Below is a list of the most common errors that have been found in B1s filed:

- Form is not signed by director or secretary
- Registered office address differs from that on CRO database
- Director/secretary details differ from those on CRO database
- Previous annual returns are outstanding
- None of the directors are European Economic Area (EEA) - resident

#### 4.1.2 Form B2 (change of registered office)

Every company is required by law to have a registered office within the jurisdiction. This is the address to which all official documents, notices and 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.

It is vital that a company keeps the CRO informed of the location of its registered office. All formal communications are sent to that address. It should be noted that if a company has changed its registered office, but has not notified the CRO of the change, any document left or sent by post to the address currently recorded by the CRO as the company's registered office is deemed by law to have been left or sent by post to the registered office of the company notwithstanding that the situation of its registered office may have changed.

A company notifies its change of registered office by filing a completed Form B2 to the CRO. The change becomes legally effective only when the CRO has registered the form. Form B2 can only be filed (free of charge) by completing the web version of the form on [www.core.ie](http://www.core.ie). It is an offence not to file a Form B2 where one is required.<sup>33</sup>

A company may instead place its registered office in the care of an approved Registered Office Agent (ROA).

#### 4.1.3 Form B10 (change of directors and secretary or in their details)

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, removal, death, etc.) and to notify the CRO of a change in particulars in relation to an officer e.g. a change of name or a new residential address.

<sup>28</sup> Section 294

<sup>29</sup> Section 357(1)(b)

<sup>30</sup> Section 357(1)(c)

<sup>31</sup> Section 357(1)(f)(ii)

<sup>32</sup> Section 357(1)(h)

<sup>33</sup> Section 50(6). A Category 4 offence.

Section 165 Companies Act 2014 permits the appointment of an alternate or substitute director and the appointment of a person who will act as an alternate director is required to be notified to this Office on Form B10. Whenever such person ceases to act as an alternate, whether by reason of the full time director's termination as director or otherwise, the termination of the alternate director's appointment is required to be specifically notified to CRO.

Form B10 is required to be sent to the CRO within 14 days of the change occurring. The form can only be filed (free of charge) by completing the web version. Form available on [www.core.ie](http://www.core.ie). Failure to file Form B10 constitutes a category 3 offence. **A LTD company (Private limited by shares company incorporated under Part 2 of the Companies Act 2014) can have only one director<sup>34</sup> if it chooses, all other types must have two.** Form B10 has to be signed by a current officer of the company; it cannot be signed by an officer who has resigned.

**Form B10a** can be completed by a company director in relation to a change of residential address in relation to multiple companies only (or to the director's own name).

There is an age requirement for directors and secretaries. In both cases, the individual must be over the age of eighteen.<sup>35</sup>

Accordingly, Form B10 will be rejected and returned by the CRO to the presenter if the company falls below its minimum number of directors and no replacement director is notified on the form B10. 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 the notification of the termination of a directorship would result in a company not having an European Economic Area (EEA) resident director,<sup>36</sup> Form B10, notifying the CRO of the termination of that directorship, is required to be accompanied by a Bond<sup>37</sup> unless a section 140 certificate is currently in force in relation to the company. (This is a certificate that a company has a real and continuous link with one or more economic activities that are being carried on in the State; this is applied for on **Form B67**). For further information in relation to the requirement that at least one of the directors of a company be EEA -resident, see Information Leaflet No. 17, "Requirement To Have An EEA-Resident Director".

**Form B74** is required to be completed by any person being appointed as director of an Irish-registered company, where that person is currently disqualified in a foreign jurisdiction from acting as a director or secretary of a body corporate or an undertaking.<sup>38</sup> The B74 sets out the jurisdiction in which the individual is so disqualified, the date on which he/she became so disqualified and the period for which he/she is so disqualified.

If a person whose appointment as director is notified to the CRO on Form B10 is currently disqualified abroad, that person is required to ensure that the B10 is accompanied by a properly completed B74 signed by him/her on its delivery to the CRO.

On receipt of a Form B74, CRO notifies it to the Office of the Director of Corporate Enforcement (ODCE). The ODCE may apply to the High Court, pursuant to section 842(i) of the Companies Act 2014, to have a person who is disqualified abroad disqualified in this jurisdiction also. The High Court may make such order if it is satisfied that, if the conduct of the person which gave rise to the order being made against him/her occurred in Ireland, it would have been proper to make a disqualification order against him/her.

If Form B74 is not delivered to CRO with the B10 or if the B74 signed by the disqualified individual is false or misleading in a material respect, then upon the delivery to the CRO of B10 the individual concerned is **deemed to be subject to a disqualification order** for the remainder of period of the foreign disqualification.<sup>39</sup>

<sup>34</sup> Section 128 Companies Act 2014

<sup>35</sup> Section 131 Companies Act 2014

<sup>36</sup> Section 137(1) Companies Act 2014

<sup>37</sup> Section 137(2) Companies Act 2014

<sup>38</sup> Note that Form B74 must also accompany Form A1 (incorporation form) where any of the first directors of the company are currently disqualified abroad.

<sup>39</sup> Section 840 Companies Act 2014

Non-delivery of the B74 with a B10 where necessary accordingly results in automatic disqualification of the individual concerned from acting as auditor, director or other officer, receiver, liquidator or examiner and precludes him from in any way, whether directly or indirectly, being concerned or taking part in the promotion, formation or management of any company or any society registered under the Industrial and Provident Societies Acts 1893-2018.

Form B74a should be filed where a currently appointed director has become disqualified in another jurisdiction. B74 is submitted where the director is being appointed (A1/B10).

**Important Note – It is not possible to reverse this deemed disqualification by the late delivery of a B74 to CRO, or where the B74 contained false or misleading information, by filing an amended B74 with the CRO.**

The only possible relief is for the affected person to apply to the High Court, pursuant to section 847 Companies Act 2014, for relief, either in whole or in part, from disqualification. The court may, if it deems it just and equitable to do so, grant such relief on whatever terms and conditions it sees fit.

#### 4.1.4 Form B5 (allotments of shares)

##### Allotment of shares for cash

Every allotment of shares by a company limited by shares, (LTD Company - Private company limited by shares), Designated Activity company (DAC- private company limited by shares or guarantee), (PLC - Public Limited Company) or (PUC - Public Unlimited Company) must be notified to the CRO on Form B5 within 30 days of the date of allotment.<sup>40</sup>

#### 4.1.5 Form G1/G2 (resolutions)

**(a) Special/Ordinary resolutions** (other than resolutions for change of name) which are presented for filing must not be handwritten but must be either printed or typed and dated. The resolution must be signed by a current officer of the company per CRO records. It should be noted that special rules apply where resolutions are passed granting assistance for the purchase of own shares. These resolutions can be filed free of charge at [www.core.ie](http://www.core.ie).

**(b) Special resolutions for change of name (Form G1Q)** must also be printed or typed and dated and the current name of the company must appear as it is written on the certificate of incorporation. No other resolutions should appear on this form. A copy of the revised constitution with the new name must be submitted with the resolution and form. These resolutions can be filed for €50 online (as opposed to €100 for paper) at [www.core.ie](http://www.core.ie).

Resolutions amending the constitution of a limited company must be accompanied by an amended text incorporating all changes that may have occurred since the original constitution was filed up to the current date. A **Form B4** must also be submitted where a resolution increases share capital. A **Form B7** must also be submitted where share capital is cancelled (other than by court order), consolidated, sub-divided or redeemed.

#### 4.1.6 Form H1 (restoration of a company)

A company may be struck off the register if it fails to file its annual returns on time or if it fails to provide Revenue with certain basic information when requested to do so.<sup>41</sup>

If a company has been struck off the register, the company may apply to the CRO to be restored to the register within 12 months of its date of dissolution on a Form H1 provided that all outstanding annual returns are also delivered to the CRO. (Annual returns must be completed online)

Written confirmation from Revenue that all outstanding statements required by them have been delivered to them must also be filed where company struck off for failure to file relevant documents with the Revenue Commissioners. The Registrar has no power to restore a company to the register if the 12 month period has expired prior to delivery of the documents to the CRO, and, consequently, has no discretion to extend the time for delivery of Form H1. It is vital, therefore, that a company

<sup>40</sup> Section 70(7) Companies Act 2014

<sup>41</sup> Section 726 Companies Act 2014

wishing to apply for a restoration via this route, deliver to the CRO, not later than the day before the first anniversary of the date of the dissolution of the company, Form H1, and/or within the fifteen months of the dissolution all outstanding returns and Revenue statements (where required).

After 12 months, if an officer or member of the company wishes to have the company restored to the register, he/she will have to apply to the High Court to have the company restored. Such applications are required to be made on notice to Revenue and the Minister for Public Expenditure & Reform as well as to the Registrar of Companies. In practice, a letter of no objection to the company's restoration is required from each of these parties before the High Court Judge will grant the restoration order.

For further information, see Information Leaflet No. 11, "Restoration of a Company to the Register".

#### **4.1.7 Form C1/Form F8 (mortgages/charges)**

Details of certain mortgages/charges created by a company are required to be delivered to the CRO on either Form C1 (Form F8 for an external company) within 21 days of the date of creation of the charge<sup>42</sup> or by following the two-stage procedure.<sup>43</sup>

Under the Companies Act 2014, a two stage procedure is available using forms C1a and C1b. Failure to file form C1b within 21 days of form C1a, means that the form C1a will be rejected. Similarly for external companies forms F8a and F8b can be used to complete the two-stage procedure. Under the two stage procedure a notice of intention to create the charge is followed by the confirmation document.

Failure to deliver the required particulars of a registerable charge within the time limit has the effect of making the charge void against the liquidator and any creditor of the company. In the event that the 21-day period is not complied with, application to the High Court may be made for an extension of time to register the charge under section 417 Companies Act 2014.

A separate Form C1/C1a must be completed in respect of each charge created by a company. Where a company acquires property which is subject to a charge, particulars of the charge must be delivered to the CRO on Form C3 (F9 for an external company) within 21 days.<sup>44</sup>

Because of the consequences of non-registration, pursuant to section 409 Companies Act 2014, it is advisable if a presenter is in any doubt that urgent professional advice be obtained with regard to completion of these forms and the certification and verification of the particulars included in same.

#### **4.1.8 Form C6/C7 (declaration of satisfaction/partial satisfaction of a charge)**

A mortgage/charge may be satisfied either fully (Form C6) or partially (Form C7).<sup>45</sup> A full description of the charge being satisfied must be given together with the date of satisfaction. The declaration must be completed by a director and the secretary (with their residential addresses) or by two directors. Alternatively, the charge holder can sign the form as this will allow the immediate registration of the form.

Only individual charges may be satisfied/detailed per Form C6/C7. In a partial satisfaction of a charge, the specific property being released from the charge must be clearly stated.

<sup>42</sup> Section 409(3) Companies Act 2014

<sup>43</sup> Section 409(4) Companies Act 2014

<sup>44</sup> Section 411(2) Companies Act 2014

<sup>45</sup> Section 416(4) Companies Act 2014



## APPENDIX 1 CRO FEES

### 1. Registration of documents

Document	Paper	Electronic
	€	€
New company (Form A1)	n/a	50
Application by plc to commence business & declaration of particulars (Form A4)	300	N/A
Annual return (Form B1)	n/a	20
<b>Late annual return</b>		
(a) Initial late filing fee plus registration fee		120
(b) Daily default late fee		3
Maximum late filing fee per return		1,200
Change in company registered office address (Form B2)	n/a	Nil
Change in register addresses (Form B3)	15	Nil
Increase in authorised capital (Form B4 with Form G1 and constitution)	45	Nil
Change in company directors/secretary details (Form B10)	n/a	Nil
Application for certificate that company has a real and continuous link with one or more economic activities that are being carried on in the State (Form B67)	40	N/A
Application for certificate that a company should not be reckoned for the purpose of determining the number of companies of which a person is a director (B68)	40	N/A
Notice that a person has ceased to be an officer where the company has failed to file Form B10 (Form B69)	40	Nil
Nomination of a new annual return date (Form B73)	n/a	Nil
Particulars of a charge for an Irish company (Forms C1/C1A/C3/Judgment mortgage C10)	40 (if applicable)	40
C1b - Completion of two-stage mortgage registration procedure	nil	nil
Full/partial satisfaction of a charge (Forms C6/C7)	15	15
CBM1 Form - Cross Border Merger	15	N/A
Re-registration of a company (D20)	60	N/A
Change of company name (Form G1Q with constitution)	100	50
Special resolution (Form G1) and any document lodged in connection with it, other than resolution in connection with change of company name	15 per document	Nil
Ordinary resolution (Form G2) and any document lodged in connection with it	15 per document	Nil
Restoration of a company (Form H1)	300	300
Q1 form. Investment company form. Forms Q2, Q3 Q4 & Q9 have no fee	445	N/A
Q5 form. Investment company form. Forms Q6, Q7, Q8 & Q9 have no fee	445	N/A
Societas Europaea Forms - Forms SE1, SE2, SE3, SE4, SE6, SE7	100	N/A
SE Forms - Forms SE8, SE9, SE10, SE11, SE12, SE13, SE14, SE15	15	N/A
SE Forms - SE5 - Formation of a subsidiary SE by an SE	60	N/A
Delivery to registrar of draft terms of conversion of SE to plc or reregistration of SE as a plc	100	N/A
Delivery 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	N/A
Notification by auditor of his/her resignation pursuant to S.401(4)(a) 2014 Act	15	N/A
Notification by auditor of his/her termination of appointment by a company, which intends to avail of the audit exemption. S. 400(3)(a) Companies Act 2014	Nil	N/A
All Other Post-Incorporation Documents, Liquidation documents, Receivership documents, examinership documents and court orders	15	N/A
<b>External Company Forms:</b>	<b>Paper</b>	<b>Electronic</b>
	<b>€</b>	<b>€</b>
External company registration (Forms F12/F13)	60	N/A
Change in address of branch in the State (F4)	15	Nil
Particulars of a charge - F8, F9, F8a	40 (if applicable)	40
Other External company documents (Forms F2/F7/F3/F14)	15	N/A
Form F8b - Completion of two-stage mortgage registration procedure	n/a	nil

<b>Business Name Forms:</b>	<b>Paper</b>	<b>Electronic</b>
	<b>€</b>	<b>€</b>
New business name (Forms RBN1/RBN1A/RBN1B)	40	20
Change of business name particulars (Forms RBN2/RBN2A/RBN2B)	15	Nil (change of address only)
Cessation of business name (Form RBN3)	Nil	N/A
<b>Limited Partnership Forms:</b>	<b>Paper</b>	<b>Electronic</b>
	<b>€</b>	<b>€</b>
LP1 - Application for registration of a limited partnership	2.50	N/A
LP2 - Notice of change in a limited partnership	0.30	N/A
LP3 - Statement of the capital contributed by limited partners	Nil	N/A
LP4 - Statement of increase of capital contributed in cash, or otherwise, by limited partners	Nil	N/A
P1 - Return of accounting documents of partnerships and limited partnerships	15	N/A

### Online Filing

Submitting your application online is cheap, secure and quick. It is more reliable and more efficient than using paper, and can cut down on administration. So it can help you run your business more efficiently and will save you money. Certain forms can be filed online using secretarial packages or by using [www.core.ie](http://www.core.ie). Companies in Ireland saved €7.8m in filing fees in 2018 alone by filing online.

For more information, visit [www.cro.ie](http://www.cro.ie) or contact Electronic Filing Section by email at [electronic.filing@dbe.gov.ie](mailto:electronic.filing@dbe.gov.ie) or by telephone at 01 804 5355/5374.

## 2. Services, documents, etc

	<b>Paper</b>	<b>Electronic</b>
	<b>€</b>	<b>€</b>
Image of a document	2.50	2.50
Printout of a company/business name	3.50	3.50
Search on a company/business name file	3.50	3.50
Duplicate certificate of a company/business name	12.00	Nil (for public sector use only)
Letters of status	3.50	N/A

Documents ordered online at [www.cro.ie/search](http://www.cro.ie/search) can be paid for using a credit/debit card.

## 3. Methods of payment

Payment may be made by way of:

- Cash (cash should not accompany documents sent by post)
- Postal money order
- Bank draft
- Cheque (drawn on a bank in the Republic of Ireland)
- Credit/debit card may be used for online company searches or online deposits to a CRO customer account.

Postal/money orders, bank drafts and cheques should be made payable to the Companies Registration Office (*full title*).

Foreign currency, sterling and euro items drawn on banks outside the Republic of Ireland are no longer acceptable, because of service charges for cheque clearance. Therefore, payments from outside the Republic of Ireland for document registration, document requests and miscellaneous services must be on a euro denominated bank draft drawn on a bank in the Irish clearing system.

Form B1 must be paid for online by credit card or by customer account. It is not possible to top up a customer account by cheque.

## APPENDIX 2 CRO FORMS

Forms may be downloaded from [www.cro.ie](http://www.cro.ie).

Form No	Subject Matter
A1	Company incorporation
A4	Application by a public limited company to commence business and declaration of particulars
B1	Annual return (must be completed online)
B1x	Voluntary revision of defective financial statements
B2	Change of registered office (must be completed online)
B3	Notice of places where register of members, register of directors and secretaries, disclosable interests register, copies of instruments creating charges, minutes of meetings and directors' service contracts/memoranda are kept
B4	Notice of increase in authorised capital
B5	Return of allotments
B7	Alteration of share capital
B9	Notice of increase in members
B10	Change of director and/or secretary, or in their particulars (must be completed online)
B10a	Change in director information with relation to multiple companies - (change in address/name only) (online form)
B11	Statement of particulars of rights attached to shares allotted and not otherwise registerable
B12	Statement of particulars of variation of rights attached to shares and not otherwise registerable
B13	Notice of assignment of name or new name of any class of shares registerable under s. 90(4) Co Act 2014
B18	Registration of a prospectus approved by the Central Bank for issue by an Irish company
B18a	Registration of a local offering document for an amount not exceeding 5,000,000 euro
B42a	Rectification of the register of members
B46	Notice of authorisation/de-authorisation of registered person (s.39 CA 2014)
B67	Certificate that company has real and continuous link pursuant to section 140 Companies Act 2014
B68	Notice re. exclusion of directorships from limit of 25
B69	Notification by individual that he/she has ceased to be a director or secretary
B73	Nomination of a new annual return date (must be completed online)
B74	Statement of director's disqualifications
B74a	Statement of director's disqualifications subsequent to appointment as a director of the company
B77	Notice of authorisation/revocation of authorisation of an electronic filing agent
B78a	Nomination of a new Annual Return Date for holding/subsidiary undertaking(s)
B81	Application to act as a Registered Office Agent
B83	Alteration of Financial Year end date
C1	Mortgage or charge created by Irish company (online form only)
C1a	Registration of Mortgage/Charge created by Irish company - Stage 1 of two stage procedure (online form only)
C1b	Registration of Mortgage/Charge created by Irish company - Stage 2 of two stage procedure (online form only)
C3	Particulars of a charge subject to which property has been acquired by a company incorporated in the State
C6	Declaration of satisfaction of a charge
C7	Declaration of partial satisfaction of a charge
C10	Judgment Mortgage
C17	Change in Person Entitled particulars in relation to a registered charge
CBM1	Cross Border Merger
D6	Members assent to company being re-registered as unlimited
D6c	Members assent to company being re-registered as company limited by guarantee
D6d	Members assent to company being re-registered as Designated Activity Company limited by guarantee
D10	Application by PLC for re-registration following cancellation of shares and diminution of share capital
D13	Notice of application made to the court for the cancellation of a special resolution regarding re-registration
D20	Application to Re-register Company Type and Statement of Compliance
DM1	Common draft terms of Merger involving two or more Irish companies under Part 9
DV1	Common draft terms of Division involving two or more Irish Companies under part 9
DM2	Common draft terms of Merger involving two or more Irish companies under Part 17
DV2	Common draft terms of Division involving two or more Irish Companies under part 17
E1	Declaration of solvency - Liquidation
E2	Notice of appointment of liquidator
E2a	Notice of resignation of liquidator
E2b	Notice of removal of liquidator
E2c	Notice of appointment of liquidator following removal of previous liquidator
E3	Liquidator's account of his/her acts & dealings & of conduct of the winding up
E4	Liquidator's statement of account
E5	Liquidator's final statement of account (members or creditors' winding up)
E6	Return of final winding up meeting (members' voluntary winding up)

E669	Notice of annulment of winding up of company
E7	Return of final winding up meeting of members & creditors (creditors' voluntary winding up)
E8	Notice of appointment of receiver
E9	Receiver's abstract
E10	Statement of affairs
E11	Notice of cessation by receiver
E24	Notice of petition for appointment of examiner
F2	Alterations in the memorandum/articles of external company
F3	Change in directors/secretary/persons/authorised persons/persons responsible for compliance with regulations/ who represent an external company
F4	Changes in address of branch of external company
F7	Return of accounting documents of an external company
F8	Particulars of a charge on property in the State created by an external company (online form only)
F8a	Particulars of a charge created by an external company (online form only) - stage one of two stage procedure
F8b	Particulars of a charge created by an external company (online form only) - stage two of two stage procedure
F9	Particulars of a charge subject to which property in the State has been acquired by a foreign company
F12	Registration of a company which is a branch of an EEA company
F13	Registration of a company which is a branch of a non-EEA country company
F14	Notification of winding up/closure of branch of an external company
F15	Notice of judgement opening insolvency proceedings in another Member State/decision appointing liquidator
FS1	Financial Statements - Investment Companies/UCITS only
G1	Special resolution
G1Q	Change of name special resolution
G2	Ordinary resolution
G5	Declaration of compliance regarding company type omission from company name
H1	Restoration of a company to the register. Can only be used within 12 months from date of dissolution
H1-OMC	Restoration to the register. For Owner Management Companies only. (OMC's can use H1 within 12 months also).
H2	Notice of disclosure order
H3	Notice of removal of auditor
H4	Notification of notice that proper books of account are not kept
H5	Return by a company purchasing its own shares and/or shares in a holding company
H5a	Return for re-issue of former treasury shares
H8	Particulars of disqualification order
H15	Application for Voluntary strike-off
H16	Objection to the Voluntary strike-off of a company
H17	Cancellation of the Voluntary strike-off.
IG1	Registration of EEIG whose official address is in Ireland
IG2	Registration of grouping establishment in Ireland for EEIG whose official address is outside Ireland
IG3	Notice of setting up of grouping establishment of an EEIG whose official address is in Ireland
IG4	Notice of closure of grouping establishment of an EEIG
IG5	Notice of manager's particulars and of termination of appointment
IG6	Notice of documents and particulars required to be filed
IG7	Notice of proposal to transfer official address of an EEIG
IG8	Annual return for an EEIG
J1a	Application to act as a statutory electronic filing agent
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
LP4	Statement of increase of capital contributed in cash, or otherwise, by limited partners
P1	Return of accounting documents of partnerships and limited partnerships
PR1	Payments Report - Report of payments made to Governments
Q1	Investment Company form. Registration by way of continuation on the Irish Register
Q2	Stat Declaration by director of migrating company applying to be registered in Ireland by way of continuation
Q3	Stat Declaration regarding fulfilment of requirements prior to being registered as an Irish company
Q4	Statement that migrating company has been de-registered in relevant jurisdiction
Q5	Investment Company form. De-registration by way of continuation from the Irish Register
Q6	Stat Declaration by director where Irish company applies to be de-registered by way of continuation
Q7	Stat Declaration regarding fulfilment of requirements prior to being de-registered as an Irish company
Q8	Statement that applicant company has been registered in a relevant jurisdiction
Q9	Stat Declaration that company is able to pay its debts as they fall due. applicable to either Q1 or Q5 application
RBN1	Application for registration of a business name by an individual
RBN1A	Application for registration of a business name by a partnership
RBN1B	Application for registration of a business name by a body corporate
RBN2	Nature of change in particulars of a business name registered by an individual
RBN2A	Nature of change in particulars of a business name registered by a partnership

RBN2B	Nature of change in particulars of a business name registered by a body corporate
RBN3	Notice of cessation of a business name
SE1	Formation by merger of Societas Europaea
SE2	Formation of holding Societas Europaea
SE3	Formation of subsidiary Societas Europaea
SE4	Conversion of plc to Societas Europaea
SE5	Formation of subsidiary Societas Europaea by SE
SE6	Transfer of SE registered office to ROI
SE7	Transfer of SE registered office from ROI
SE8	Statement of solvency by directors of SE which is proposing to transfer from ROI
SE9	Request by SE for assignment of new ARD
SE10	Proposed transfer of registered office of SE from ROI
SE11	Draft terms of formation of holding SE involving an ROI registered company or SE
SE12	Draft terms of conversion of plc to SE
SE13	Notice of satisfaction of conditions for the formation of holding SE by an Irish company/SE
SE14	Amendments of statutes of 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
SE16	Draft terms of conversion from Irish registered Societas Europaea to public limited company
SE17	Application for the conversion of an Irish registered Societas Europaea to a public limited company
SE18	Draft terms of formation of Societas Europaea in a foreign jurisdiction involving an Irish registered public limited company
SE19	Draft terms of merger of Irish registered public limited company with non-Irish public limited liability company(ies) to form Societas Europaea which will be registered in Ireland

## APPENDIX 3

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

Note: This list is not exhaustive. The Companies Act 2014 imposes many other obligations on companies

Statutory returns	To be delivered	Penalty for non-compliance
Form B1– Annual return [s343]	Within 56 days of date to which return has been made up which date may be no later than the ARD [s343]	Category 3 Offence [s343 (10)]
Financial statements [s347]	To be delivered with annual return made up to a date falling not more than 9 months before the date to which annual return is made up.	Category 3 Offence [s347 (5)]
Form B2 – Change in registered office [s50]	Within 14 days of change [s50(3)]	Category 4 Offence [s50(6)]
Form B3 – Notice where registers are kept [s216(6)] N.B. not required if kept at registered office	forthwith	Category 3 Offence [s217(3)]
Form B4 – Notice of increase in nominal capital [s93(3)]	Within 30 days of increase [s93(2)]	Category 3 Offence [s93(4)]
Form B5 – Return of allotments [s70(7)]	Within 30 days of the allotment [s70(7)]	Category 4 Offence [s70(8)]
Form B7 – alteration of share capital [s.92]	Within 30 days of the event [s92(1)]	Category 3 Offence [s92(2)]
Form B10 – Notice of change in directors/secretary change [s149(8)]	Within 14 days of the event [s149(8)]	Category 3 Offence [s.150(4)]
Form B74 - Notice of disqualification in foreign jurisdiction - [s.150(2)/s.22(2)]	Submitted together with either form B10 or form A1	Category 3 Offence [s.150(4)]
Form B74a - Notice of disqualification in foreign jurisdiction subsequent to appointment - [s.150(9)]	Within 3 months of the Commencement of the Act [s150(9)]/ Within 14 days of the event [s149(8)]	Category 3 Offence [s.150(4)]
Form E1 – Declaration of solvency [s580(4)][s.207]	Within 14 days of the winding up [s580(5)]/Within 21 after resolution (SAP) [s207(2)]	Ineffective declaration. Court Order is then required to rectify situation
Form E2 – Notice of appointment of liquidator [s592(2)]	Within 14 days of appointment [s592(1)]	Category 4 Offence [s592(4)]
Form E3 – Liquidators account of dealings [s680(3) and 680(6)]	Within seven days of presentation to meeting [s.680(3)/s.680(6)]	Category 3 Offence [s680(9)]
Form E4 – Liquidators affidavit and accounts [s681(2)]	The first form is filed for 12 month period from commencement [s681(3)] A form must be submitted for each subsequent period of six months	Category 3 Offence [s681(5)]
Form E6 – Return of final winding up meeting [s705(4)] Members' winding up	Within one week after meeting [s705(4)]	Category 3 Offence [s705(10)]

Form E7 – Return of final winding up meeting [s706(4)] Creditors' winding up/Court liquidation	Within one week of meeting [s706(4)]	Category 3 Offence [s706(10)]
Form E5 – Liquidators statement of accounts [s705/706]	Within one week of meeting [s705(4)/706(4)]	Category 3 Offence [s705(10)/706(10)]
Form C1 – Mortgage or Charge created by an Irish company (One Stage Procedure) [s409 (3)]	Within 21 days after the date of creation [s409(3)]	Charge becomes void, the money secured shall immediately become payable [s409]
Form C1a - Mortgage or Charge created by an Irish company (Two Stage Procedure) [s409(4)(a)]		Charge becomes void, the money secured shall immediately become payable [s409]
Form C1b - Mortgage or Charge created by an Irish company (Two Stage Procedure) [s409(4)(b)]	Within 21 days of the submission of the form C1a [s409(4)(b)]	Charge becomes void, the money secured shall immediately become payable [s409]
Form C6 – Full satisfaction of a charge [s416(4)]	When charge has been satisfied [s416]	Property remains unchanged on register of charges
Form C7 – Partial satisfaction of a charge [s416(4)]	When partial satisfaction has been discharged on specific property [s416]	Charge remains unchanged on register of charges
Form C10 - Judgment Mortgage [s413(2)]	Within 21 days of receipt of document by creditor from PRA (Property Registration Authority). 3 days for receipt of document to creditor [s413(3) and (5)]	
Form E8 – Notice of appointment of receiver [s436(1)]	Within seven days of appointment [s436(1)]	Category 4 Offence [s436(3)]
Form E11 – Notice of receiver ceasing to act [s436(2)]	On ceasing to act [s436(2)]	Category 4 Offence [s436(3)]
Form E9 – Receiver's abstracts [s430(3) or 441(2)]	Within the seventh month of appointment and thereafter every six months [s430(3)/s441(2)]	Category 4 Offence [s430(10)]/s441(4)]
Form E10 – Statement of affairs [s430(1)(b)]	Within two months of receipt of statement [s430(1)(b)]	Category 4 Offence [s430(10)]
Form E24 – Notice of Petition of Court [s531(1)]	Within three days of presentation of petition [s531(1)]	Category 4 Offence [s531(8)]
Form H1 – Restoration to the register of company struck off [s737(1)(b)]	Within 12 months of the company being struck off [s737(1)(c)]	Company remains dissolved
Form H2 – Notice of disclosure order [s812(1)(b)]	Within seven days of the making of the disclosure order [s812(2)(b)]	
Form H3 – Notice of removal of auditor [s385(2)(b)]	Within 14 days of the resolution removing the auditor [s385(2)(b)]	Category 3 Offence [s385(3)]
Form H4 – Notification that proper books of account not kept [s392(1)(b)]	Within seven days of the serving of the notice on the company [s392(1)(b)]	Category 3 Offence [s392(8)]
Form H5 – Return of company purchasing its own shares [s116(1)]	Within 30 days of delivery of shares to company [s116(1)]	Category 3 Offence [s116(3)]
Forms G2/G1/G1Q – Resolutions [special/ordinary] [s198]	Within 15 days of the passing of the resolution [s198]	Category 4 Offence [s198(5)]

Form F2 – Alteration in charter (memo & arts etc.) [s.1302(3)/s1304(3)]	Within 30 days [s1302(3)]	Category 3 Offence [s1302(9)/s1304(9)]
Form F3 – Return of changes in directors/secretary/persons authorised to represent the company authorised persons/ persons responsible for ensuring compliance with Act [s1302(3)/s1304(3)]	Within 30 days [s1302(3)]	Category 3 Offence [s1302(9)/s1304(9)]
Form F4 – Changes in address of place of business or branch [s1302(3)/s1304(3)]	Within 30 days [s1304(3)]	Category 3 Offence [s1302(9)/s1304(9)]
Form F7 – Financial Statement documents [s1303/s1305]	Within 30 days [s.1303(3)/s.1305]	Category 3 Offence [s1303(5)/s1305(8)]
Form F12 – Application to register branch (EEA country) [s1302(2)]	Within 30 days of establishment of Branch [s1302(2)]	Category 3 Offence [s1302(9)]
Form F13 – Application to register branch (non EEA Country) [s.1304(2)]	Within 30 days of establishment of branch [s1304(2)]	Category 3 Offence [s1304(6)]
Form F14 – Notice re. liquidation/insolvency/closure of branch [s.1302(3)(e)/s.1304(3)]	Within 30 days of occurrence [s.1302(3)/1304(3)]	Category 3 Offence [s1302(9)/s1304(6)]



## APPENDIX 4

**Companies should ensure that the documents filed with the CRO are legible and on correct paper.**

“Act” means the Companies Act 2014;

“delivered” means delivered to the registrar;

“documents” has the same meaning as in section 896 of the Companies Act 2014 (No. 38 of 2014);

“registrar” means the registrar of companies.

- Documents shall be easily legible and suitable for electronic scanning and electronic copying.
- A page of a document shall be-
  - (a) 297 millimetres in length and 210 millimetres in width, that is to say A4 size, and
  - (b) made of white paper with a matt finish weighing not less than 80 grams per square millimetre.
- The print in a document shall be-
  - (a) black in colour,
  - (b) not less than 1.8 millimetres in height, and
  - (c) suitable and adequate for electronic scanning.
- The layout of the printed matter on a page of a document shall be such as to provide a margin of not less than one centimetre all around the printed matter, that is to say, on the top and bottom and on each side, of it.
- A document shall not contain any colour other than the white of the paper and the black of the printed matter.
- If an original document contains coloured print or any of its pages consist of glossy paper, a copy of the document, or a printer’s proof of the document, complying with these requirements shall be delivered.
- Pages of a document shall be kept together by means of a clip or staple at the top left-hand corner and shall not be stitched together or otherwise bound and shall not bear any adhesive tape.
- A document shall not consist of or contain a carbon copy or photocopy or printed matter from a dot matrix computer printer.
- A space in a document for the insertion of information shall not be left blank but, as appropriate, “not applicable”, “nil” or “none” or another similar word shall be inserted in the space.
- An amendment inserted in the contents of a document shall be initialled and dated by at least one of the signatories to the document or, if there are no signatories by at least one of the persons who authorised its production.
- If a document delivered by a person is returned by the registrar to the person for amendment, either, as the registrar may determine, a new document shall be prepared or the contents of the document shall be amended and initialled and dated in accordance with paragraph (1), and thereafter the document shall be delivered
- If the document delivered is a statutory declaration, the person who made the declaration shall make another statutory declaration and deliver it as soon as practicable.
- The name of a company (as stated in its constitution) shall be entered on the first page of a document in a prominent position.
- The name and address of a company shall correspond with the information previously delivered to the registrar in accordance with the Act.
- If the name of the company includes one of the words or expressions “limited”, “teoranta”, “designated activity company”, “cuideachta ghníomhaíochta ainmnithe”, “company limited by guarantee”, “cuideachta faoi theorainn ráthaíochta”, “unlimited company”, “cuideachta neamhtheoranta”, “public limited company” or “cuideachta phoiblí teoranta”, an abbreviated form of the word or expression may be used in the entry made in a document other than a document relating to the incorporation of a company, a change of name or the re-registration of a company or the memorandum or articles of association/constitution of a company.
- The address of the registered office of a company on a document may not be given as a post office box number.
- An individual shall be referred to in a document by his or her surname and all of his or her first names.
- Where the address of an individual is required to be stated in a document, his or her residential address shall be stated, unless some other address is required by law to be stated.

- If a document is required to be signed-
  - (a) the signature shall be the original, handwritten signature of the person, and
  - (b) the date of the signature shall be stated on the document.
- The form and content of a document delivered under a scheme of the registrar for giving priority to the examination and registration by the registrar of the document or documents of a specified class shall be in compliance with the rules and requirements of the scheme.
- Where any matter is included in a document under a provision of the Act, or of an instrument made under the Act, or such a provision is otherwise relevant to the matter, the provision shall be identified in the document.
- An application to the registrar in the form prescribed for the purposes of the Acts in relation to the registration of a company -
  - (1)(a) shall correspond and be in compliance with the constitution where the constitution -
    - (i) provide for a minimum number of directors, or
    - (ii) contain the names of the first-appointed directors and the first-appointed secretary, and
  - (b) subject to paragraph (2), may be signed by an individual acting as agent for all or any of the subscribers to the constitution, but may not be completed on behalf of a company acting as such an agent.
  - (2) Where a subscriber referred to in paragraph (1)(b) is a company, the application to the registrar shall be signed by an officer of the company authorised in that behalf.
- If a declaration of solvency for the purposes of section 207 or section 580 is made on the date of the passing of the resolution for winding up the company concerned -
  - (a) the time of the making of the statutory declaration shall be stated in the declaration, and
  - (b) the time of the passing of the resolution shall be stated in the resolution.
- A document shall not refer to a person who is an officer, liquidator, receiver, or examiner, of a company unless the registrar has been notified, as required under the Act, of the name and appointment of the person.
- Documents delivered by the liquidator of a company shall not relate to a period, or to accounts for a period, beginning at any time after its incorporation and after a period for which accounts of the company, or any other documents of the company for that period required by or under the Acts to be delivered, have not been delivered.
- The return in relation to a company of a liquidator-
  - (a) under section 705, in the case of a members' voluntary winding up,
  - (b) under section 706, in the case of a creditors' voluntary winding up or court winding up, or
  - (c) under section 681, in the case of any winding up,
 shall not relate to a period that is after another period during the liquidation for which no return in relation to the company has been delivered.
- A copy of the text of a resolution passed by a company that is delivered shall be signed either by a director of the company whose appointment as a director has been notified to the registrar or, if the appointment of the secretary of the company as secretary has been so notified, by the secretary.
- The registrar shall not accept any documents relating to the winding up of a company unless the registrar has received -
  - (a) a copy of the resolution for the winding up of the company, in the case of a voluntary liquidation,
  - (b) an office copy of the order of the court directing the winding up of the company, in any other case.



**AN OIFIG UM CHLÁRÚ CUIDEACHTAÍ**  
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**Fiosruithe:** Bóthar Uí Bhriain, Ceatharlach, R93 E920

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