

## Re-registration as another Company Type Part 20 Companies Act 2014

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## Re-Registration

In re-registrations from company type to another, Form D20 must be submitted under section 1285 of the Companies Act 2014. There are additional requirements depending on the type of re-registration being initiated.

Changes, such as from limited to unlimited or from a company without shares to a company with shares, may require the assent of members to the change and the disclosure of ownership. Form D20 is completed regardless of the re-registration type being sought and the new constitution of the company is submitted together with the resolution/court order as the case may be.

**Document to be Submitted:** Form D20

Form D20 includes the statement of compliance that the resolution has been passed and that the requirements of Part 20 of the Companies Act 2014 have been complied with.

Additional Documents: Special Resolution (Form G1) and new constitution of the company.

The special resolution shall alter the company's constitution so that it states that the company is to be a company of the type that the company wishes to be re-registered as; make such other alterations in the company's constitution as are necessary to bring it in substance and in form into conformity with the requirements of this Act with respect to the constitution of the resultant company type; and make such other alterations in the company's constitution as are requisite in the circumstances.

The re-registration of a company as another type of company pursuant to this Part shall not affect any rights or obligations of the company or render defective any legal proceedings by or against the company, and any legal proceedings which might have been continued or commenced against it in its former status may be continued or commenced against it in its new status.

### **Court order instead of Special Resolution**

Also, it should be noted that under section 1288 of the Companies Act 2014, if the court makes an order confirming a reduction of the company capital of a PLC, and that reduction has the effect of bringing the nominal value of the company's allotted share capital below the authorised minimum, the court may authorise the PLC to be re-registered as another type of company without its having passed a special resolution for that purpose.

### **Certificate of Incorporation**

Once the documents have been registered, the Registrar will issue a new certificate of incorporation to acknowledge the change in company type. The company becomes the new company type on issue of this certificate, not beforehand.

## Additional Requirements with regard to Re-Registration

### LTD Company

Please note that if a company is re-registering from LTD company type (Private Company Limited by Shares registered under the Companies Act 2014), it must have at least two directors. All other company types have a minimum of two directors. A LTD company is the only type of company that can have only one director. As a result, Form B10 may be required to be filed together with the application to re-register to bring up the minimum number of directors to two.

*A LTD company does not have objects but where it re-registers as any other type of company, it will have to specify the objects for which the company is incorporated.*

## Re-registration as a Private Company Limited by Shares (LTD company)

For Re-registration as a Private Company Limited by Shares (LTD), regardless of company type converting to the LTD company structure, the following should be completed:

**Document to be Submitted:** Form D20

Form D20 includes the statement of compliance that the resolution has been passed and that the requirements of Part 20 of the Companies Act 2014 have been complied with.

**Additional Documents:** Special Resolution (Form G1) and new constitution of the company.

As the resultant company type is a LTD company (private company limited by shares), the alteration requires the replacement of the memorandum and articles of the re-registering company by a constitution in conformity with section 19 and Schedule 1 of the Companies Act 2014. However, this does not authorise the alteration of the rights and obligations of members of the re-registering company, or of other persons, as set out in its memorandum and articles and, accordingly, where necessary, the foregoing replacement constitution shall include such supplemental regulations as will secure those rights and obligations.

There are specific requirements where different company types are applying for re-registration as a LTD company. A number of these requirements are listed here. Please see Part 20 of the Companies Act 2014 for full details.

### Companies which do not have a share capital

In addition to the requirements of section 1285, in the case of a company, being a company which does not have a share capital, that proposes to re-register as a company which does have share capital, there shall, as part of the application under that section, be delivered to the Registrar, a statement of initial shareholdings and a statement of share capital. Both of these statements can be completed on Form D20.

### PLC re-registering as a LTD company

*Where a Public Limited Company (PLC) wishes to re-register as a LTD company (Private Company Limited by Shares) or DAC (Designated Activity Company), the resolution may be cancelled by the High Court, application to the court for the cancellation of the resolution may be made by:*

- the holders of not less in the aggregate than 5 per cent in nominal value of the PLC's issued share capital or any class of the PLC's issued share capital (disregarding any shares held by the PLC as treasury shares); or
- not less than 50 of the PLC's members.

Such an application cannot be made by any person who has consented to or voted in favour of the resolution [ and in any case where all the members of a PLC have consented to or voted in favour of the resolution, this section shall have no application to the company ]. The application must be made within 28 days of the resolution.

If the application is made, the PLC must give notice of that fact to the Registrar straight away (Form D13); and then within 15 days after the date of the court making its order on the application, or such longer period as the court may at any time direct, the PLC or the resultant company shall deliver to the Registrar, a certified copy of the order.

The re-registration of a PLC as an LTD company cannot proceed unless the following requirement has been complied with. Where the period during which an application under section 1287 for the cancellation of the special resolution

- has expired without any such application having been made; (*28 days from date of passing*)
- or where such an application has been made, the application has been withdrawn; or
- either an order, has been made confirming the resolution or if an order has been made under that section confirming the resolution but providing that re-registration shall not take effect unless specified terms and conditions are satisfied, those terms and condition are satisfied,
- and, in either case, a certified copy of that order has been delivered to the Registrar.

### Unlimited Company to LTD Company

Where the company is an unlimited company re-registering as a LTD company, there is a requirement

that the special resolution (required by section 1285(1)(a) to re-register) should also include a statement that the liability of the members of the resultant company is to be limited by shares and –

- if the resultant company is to have an authorised share capital, specifying what is to be that authorised share capital and the fixed amount of the shares into which that share capital is to be divided; or
- if the resultant company is not to have an authorised share capital, specifying the fixed amount of the shares into which the company's share capital is to be divided.

### **Power of unlimited company to provide for reserve share capital on re-registration**

Under section 1295, an unlimited company having a share capital may, by its special resolution for re-registration as a limited company, do either or both of the following things:

increase the nominal amount of its share capital by increasing the nominal amount of each of its shares, but subject to the condition that no part of the increased capital shall be capable of being called up, except in the event and for the purposes of the company being wound up; provide that a specified portion of its uncalled share capital shall not be capable of being called up except in the event and for the purposes of the company being wound up.

## **Re-Registration as a Public Limited Company**

For Re-Registration as a Public Limited Company (PLC), the following should be completed:

### **Document to be Submitted:** Form D20

Form D20 includes the statement of compliance that the resolution has been passed and that the requirements of Part 20 of the Companies Act 2014 have been complied with.

**Additional Documents:** Special Resolution (Form G1) and new constitution of the company.

### **Financial Statements**

### **Particular requirements for re-registration of company as a PLC.**

Under section 1291, a company may be re-registered as a PLC if, in addition to the above requirements, the company delivers the following documents to the Registrar:

- a copy of a balance sheet of the company prepared as at a date not more than 7 months before the date on which the application for re-registration is received by the Registrar;
- an unqualified report by the company's statutory auditors on that balance sheet;
- a copy of a written statement by the statutory auditors of the company that, in their opinion, that, at the balance sheet date, the amount of the company's net assets was not less than the aggregate of its called-up share capital and undistributable reserves; and
- a copy of any report prepared under section 1292;

On Form D20, the statement of compliance must include an extra statement confirming that, between the balance sheet date and the date of the making by the company of application for re-registration, there has been no change in the financial position of the company that has resulted in the amount of the company's net assets becoming less than the aggregate of its called-up share capital and undistributable reserves.

### **Registrar will not register the re-registration application in particular circumstances**

The Registrar will not, on foot of the application to re-register a company as a PLC, issue a certificate of incorporation, if it appears to the Registrar that –

- by, either of the means specified in section 84(2)(b), a reduction of the company's company capital has taken place after the date of the passing of the special resolution that the company should be re-registered as a PLC; and
- the reduction has the effect of bringing the nominal value of the company's allotted share capital below the authorised minimum.

### **Unqualified Report**

A qualification shall be treated for the purposes of the definition of an "unqualified report" as being not material in relation to any balance sheet if, but only if, the person making the report states in writing that the thing giving rise to the qualification is not material for the purposes of determining, by

reference to that balance sheet, whether, at the balance sheet date, the amount of the company's net assets was not less than the aggregate of its called-up share capital and undistributable reserves.

For the purposes of the making, in relation to the foregoing balance sheet, of a report falling within the definition of an "unqualified report" in subsection (6), section 290 and the other relevant provisions of Part 6 (so far as applicable to balance sheets as distinct from the other elements of financial statements) shall be deemed to have effect in relation to that balance sheet with the following modifications.

Those modifications are such modifications as are necessary by reason of the fact (if such is the case) that that balance sheet is prepared otherwise than in respect of a financial year.

Undistributable reserves has the same meaning as in section 1082.

Unqualified report means, in relation to the balance sheet of a company, a report stating without material qualification—

- that, in the opinion of the person making the report, the balance sheet complies with section 291 and the other relevant provisions of Part 6 (so far as applicable to balance sheets as distinct from the other elements of financial statements); and
- that in the opinion of that person, the balance sheet gives a true and fair view of the state of the company's affairs as at the balance sheet date.

### **Unlimited to PLC**

Where the company is an unlimited company, the special resolution required by section 1285(1)(a) includes a statement that the liability of the members of the resultant company is to be limited by shares and specifying what is to be the authorised share capital of the resultant company and the fixed amount of the shares into which that share capital is to be divided.

### **Share Capital**

There are special requirements as to share capital for companies which are re-registering as a PLC. A company shall not be re-registered unless, at the time the special resolution that the company should be re-registered as a PLC is passed —

- A - the nominal value of the company's allotted share capital is not less than the authorised minimum;
- B - each of its allotted shares is paid up at least as to one-quarter of the nominal value of that share and the whole of any premium on it;
- C- where any share in the company or any premium payable on it has been fully or partly paid up by an undertaking given by any person that that person or another should do work or perform services for the company or another, the undertaking has been performed or otherwise discharged; and
- D- where shares have been allotted as fully or partly paid up to their nominal value or any premium payable on them otherwise than in cash and the consideration for the allotment consists of or includes an undertaking (other than one to which paragraph (c) applies) to the company either—
  - (i) that undertaking has been performed or otherwise discharged; or
  - (ii) there is a contract between the company and any person pursuant to which that undertaking must be performed within 5 years after that time.

### **Power of unlimited company to provide for reserve share capital on re-registration**

Under section 1295, an unlimited company having a share capital may, by its special resolution for re-registration as a limited company, do either or both of the following things:

- increase the nominal amount of its share capital by increasing the nominal amount of each of its shares, but subject to the condition that no part of the increased capital shall be capable of being called up, except in the event and for the purposes of the company being wound up;
- provide that a specified portion of its uncalled share capital shall not be capable of being called up except in the event and for the purposes of the company being wound up.

### **Companies which do not have a share capital**

In addition to the requirements of section 1285, in the case of a company, being a company which does not have a share capital, that proposes to re-register as a company which does have share

capital, there shall, as part of the application under that section, be delivered to the Registrar, a statement of initial shareholdings and a statement of share capital. Both of these statements can be completed on Form D20.

## Re-Registration as Unlimited

For Re-Registration as a unlimited company, the following should be completed:

**Document to be Submitted:** Form D20

Form D20 includes the statement of compliance that the resolution has been passed and that the requirements of Part 20 of the Companies Act 2014 have been complied with.

**Additional Documents:** Special Resolution (Form G1) and new constitution of the company.  
Form D6 - Members assent to re-registration.

**Financial Statements**

### Particular requirements for re-registration of limited company as unlimited.

Under section 1285, a limited company may be re-registered as an unlimited company if, all of the members of it have assented to its being so re-registered.

Extra Documents to be filed: Form D6 - includes the members assent to the re-registration and the statement of compliance which must completed with regards to the assent of the members. For the purposes of completing Form D6:

- subscription to a form of assent by the personal representative of a deceased member of a company shall be deemed to be subscription by the member;
- an assignee in bankruptcy of a person who is a member of a company shall, to the exclusion of that person, be deemed to be a member of the company.

**Financial Statements** must be supplied covering a period that ends not more than 3 months prior to the date of application to re-register and is of at least 12 months duration. Financial statements are not required if the company has already delivered an annual return with financial statements to the Registrar within 3 months of the date of application or where the company was incorporated within 3 months of the date of application.

Where it is not possible for the duration of the financial statements to cover 12 months, then the period covered is a period covering from the date of incorporation to a date not more than 3 months before the date of application.

### Companies which do not have a share capital

In addition to the requirements of section 1285, in the case of a company, being a company which does not have a share capital, that proposes to re-register as a company which does have share capital, there shall, as part of the application under that section, be delivered to the Registrar, a statement of initial shareholdings and a statement of share capital. Both of these statements can be completed on Form D20.

## Re-Registration as Company Limited by Guarantee

For Re-Registration as a Company Limited by Guarantee (CLG), the following should be completed:

**Document to be Submitted:** Form D20

Form D20 includes the statement of compliance that the resolution has been passed and that the requirements of Part 20 of the Companies Act 2014 have been complied with.

**Additional Documents:** Special Resolution (Form G1) and new constitution of the company.  
Form D6C required if company has a share capital.

### Particular requirements for re-registration of company as a CLG.

A company may be re-registered as a company limited by guarantee if, in addition to the above, the following requirements are complied with -

Where the company is a company with a share capital, all the members of it have assented to its being re-registered as a company limited by guarantee using Form D6C.

**Extra Document to be Filed** - Form D6C - the form of assent to the company's being re-registered as a company limited by guarantee subscribed to by, or on behalf of, all members of the company; and includes a statement of guarantee and a statement of compliance which includes confirmation the persons by whom, or on whose behalf, the form of assent subscribed constitute the whole membership of the company; and if any of the members have not, themselves, subscribed that form, that the directors have taken all reasonable steps to satisfy themselves that each person who subscribed it on behalf of a member was lawfully empowered to do;

Where the company is an unlimited company, the special resolution required by section 1285(1)(a) must include a statement that the liability of the members of the resultant company is to be limited as provided for in the statement of guarantee.

### **Share Capital**

Specific additional requirements are set out in Section 1297 of the 2014 Act for the re-registration of a company with a share capital to a company limited by guarantee.

All the members must assent to the re-registration of the company to a CLG and sign the Form D6C, which must be submitted to CRO. The form should be accompanied by :-

- Copy of the company's new constitution,
- Form D20 - Application to Re-Register,
- Form G1 - Copy of the special resolution stating that company be re-registered
- Court Order under the relevant section regarding share capital (if applicable)

No amount of the share capital of the company can be paid up at the time the company applies to re-register. This is in accordance with Section 1297(3) (a) of the Companies Act 2014. Section 1297 (3) (b) of the Companies Act 2014 provides that the nominal value of the share capital cannot exceed the amount of the guarantee for which the members would be liable. Should this condition not be met then the Company must obtain an Order from the Court before re-registration as a CLG can proceed.

Section 1297(2) (c) provides that "unless the position concerning the allotted share capital of the company, at the date of the application for re-registration, is as referred to in subsection (3), the court, on application to it by the company in that behalf, sanctions its reregistration as a company limited by guarantee and gives directions as to how its company capital is to be treated in the framework of the resultant company".

The position concerning the company's allotted share capital, is that the following conditions are satisfied –

- (a) no amount is paid up on it; and
- (b) its nominal value does not the exceed the aggregate maximum amount that the company's shareholders, who become members of the resultant company on the issue of the certificate of incorporation under section 1285(6), would be liable to pay by virtue of the latter company's memorandum were the latter immediately then to be wound up.

### **Re-Registration as a Designated Activity Company Limited by Shares**

For Re-Registration as a Designated Activity Company (DAC), the following should be completed:

**Document to be Submitted:** Form D20

Form D20 includes the statement of compliance that the resolution has been passed and that the requirements of Part 20 of the Companies Act 2014 have been complied with.

**Additional Documents:** Special Resolution (Form G1) and new constitution of the company.

### **Companies which do not have a share capital**

In addition to the requirements of section 1285, in the case of a company, being a company which does not have a share capital, that proposes to re-register as a company which does have share capital, there shall, as part of the application under that section, be delivered to the Registrar, a statement of initial shareholdings and a statement of share capital. Both of these statements can be completed on Form D20.

### **PLC to DAC**

Where a Public Limited Company (PLC) wishes to re-register as a DAC (Designated Activity Company), the resolution may be cancelled by the High Court, application to the court for the cancellation of the resolution may be made by:

- the holders of not less in the aggregate than 5 per cent in nominal value of the PLC's issued share capital or any class of the PLC's issued share capital (disregarding any shares held by the PLC as treasury shares);
- or not less than 50 of the PLC's members.

Such an application cannot be made by any person who has consented to or voted in favour of the resolution. The application must be made within 28 days of the resolution. If the application is made, the PLC must give notice of that fact to the Registrar straight away (Form D13); and then within 15 days after the date of the court making its order on the application, or such longer period as the court may at any time direct, the PLC or the resultant company shall deliver to the Registrar, a certified copy of the order.

The re-registration of a PLC as a DAC cannot proceed unless the following requirement has been complied with. Where the period during which an application under section 1284 for the cancellation of the special resolution

- has expired without any such application having been made; (*28 days from date of passing*)
- or where such an application has been made, the application has been withdrawn; or
- either an order, has been made confirming the resolution or if an order has been made under that section confirming the resolution but providing that re-registration shall not take effect unless specified terms and conditions are satisfied, those terms and condition are satisfied, and, in either case, a certified copy of that order has been delivered to the Registrar.

### **Unlimited Company to DAC**

Where the company is an unlimited company re-registering as a DAC, there is a requirement that the special resolution (required by section 1285(1)(a) to re-register) should also include a statement that the liability of the members of the resultant company is to be limited by shares and –

- if the resultant company is to have an authorised share capital, specifying what is to be that authorised share capital and the fixed amount of the shares into which that share capital is to be divided; or
- if the resultant company is not to have an authorised share capital, specifying the fixed amount of the shares into which the company's share capital is to be divided.

### **Power of unlimited company to provide for reserve share capital on re-registration**

Under section 1295, an unlimited company having a share capital may, by its special resolution for re-registration as a limited company, do either or both of the following things:

- increase the nominal amount of its share capital by increasing the nominal amount of each of its shares, but subject to the condition that no part of the increased capital shall be capable of being called up, except in the event and for the purposes of the company being wound up;
- provide that a specified portion of its uncalled share capital shall not be capable of being called up except in the event and for the purposes of the company being wound up.

For the avoidance of doubt, it is permitted a DAC limited by guarantee, as well as any other type of company, to re-register as a DAC limited by shares.

### **Re-Registration as Designated Activity Company Limited by Guarantee**

For Re-Registration as a DAC limited by guarantee, the following should be completed:

**Document to be Submitted:** Form D20

Form D20 includes the statement of compliance that the resolution has been passed and that the requirements of Part 20 of the Companies Act 2014 have been complied with.

**Additional Documents:** Special Resolution (Form G1) and new constitution of the company.  
Possible Form D6D and court order.



### **Particular requirements for re-registration of company as a DAC limited by guarantee.**

A company may be re-registered as a DAC limited by guarantee if the following requirements are also complied with –

#### **PLC to DAC LG**

Where a Public Limited Company (PLC) wishes to re-register as a DAC (Designated Activity Company), the resolution may be cancelled by the High Court, application to the court for the cancellation of the resolution may be made by:

- the holders of not less in the aggregate than 5 per cent in nominal value of the PLC's issued share capital or any class of the PLC's issued share capital (disregarding any shares held by the PLC as treasury shares); or
- not less than 50 of the PLC's members.

Such an application cannot be made by any person who has consented to or voted in favour of the resolution. The application must be made within 28 days of the resolution. If the application is made, the PLC must give notice of that fact to the Registrar straight away (Form D13); and then within 15 days after the date of the court making its order on the application, or such longer period as the court may at any time direct, the PLC or the resultant company shall deliver to the Registrar, a certified copy of the order.

The re-registration of a PLC as a DAC cannot proceed unless the following requirement has been complied with. Where the period during which an application under section 1287 for the cancellation of the special resolution

- has expired without any such application having been made; (*28 days from date of passing*)
- or where such an application has been made, the application has been withdrawn; or
- either an order, has been made confirming the resolution or if an order has been made under that section confirming the resolution but providing that re-registration shall not take effect unless specified terms and conditions are satisfied, those terms and condition are satisfied, and, in either case, a certified copy of that order has been delivered to the Registrar.

#### **Unlimited to DAC LG**

Where the company is an unlimited company, the special resolution required by section 1285(1)(a) includes a statement that the liability of the members of the resultant company is to be limited as provided for in the statement of guarantee; and

Where the company is a company with a share capital, all the members of it have assented to its being re-registered as a DAC limited by guarantee completed on Form D6D.

**Form D6D-** the form of assent to the company's being re-registered as a company limited by guarantee subscribed to by, or on behalf of, all members of the company; and includes a statement of guarantee and a statement of compliance which includes confirmation the persons by whom, or on whose behalf, the form of assent subscribed constitute the whole membership of the company; and if any of the members have not, themselves, subscribed that form, that the directors have taken all reasonable steps to satisfy themselves that each person who subscribed it on behalf of a member was lawfully empowered to do;

For the purposes of the Form D6D:

- Subscription to a form of assent by the personal representative of a deceased member of a company shall be deemed to be subscription by the member.
- An assignee in bankruptcy of a person who is a member of a company shall, to the exclusion of that person, be deemed to be a member of the company.

#### **Share Capital**

Specific additional requirements are set out in Section 1299 for the re-registration of a company with a share capital to a DAC limited by guarantee.

All the members must assent to the re-registration of the company to a DAC limited by guarantee the Form D6D, which must be submitted to CRO. The form should be accompanied by :-

- Copy of the company's new constitution,
- Form D20 - Application to Re-Register,
- Form G1 - Copy of the special resolution stating that company be re-registered
- Court Order under the relevant section regarding share capital (if applicable)

No amount of the share capital of the company can be paid up at the time the company applies to re-register. This is in accordance with Section 1299 (3)(a) of the Companies Act 2014. Section 1299 (3)(b) of the Companies Act 2014 provides that the nominal value of the share capital cannot exceed the amount of the guarantee for which the members would be liable. Should this condition not be met then the Company must obtain an Order from the Court before re-registration as a DAC Limited by Guarantee can proceed.

Section 1299 (2)(c) provides that “unless the position concerning the allotted share capital of the company, at the date of the application for re-registration, is as referred to in subsection (3), the court, on application to it by the company in that behalf, sanctions its reregistration as a DAC limited by guarantee and gives directions as to how its company capital is to be treated in the framework of the resultant company”.

The position concerning the company's allotted share capital, is that the following conditions are satisfied –

- (a) no amount is paid up on it; and
- (b) its nominal value does not exceed the aggregate maximum amount that the company's shareholders, who become members of the resultant company on the issue of the certificate of incorporation under section 1285(6), would be liable to pay by virtue of the latter company's memorandum were the latter immediately then to be wound up.

## Company Name and Company Types

For the purposes of re-registration, it should be noted that on re-registration, companies will have to include the company type as part of their name. Companies which are particular company types must have the following words in their name:-

Limited - Teoranta (LTD company type)  
 Public Limited Company - Cuideachta Phoiblí Theoranta  
 Designated Activity Company - Cuideachta Ghníomhaíochta Ainmnithe  
 Company Limited by Guarantee - Cuideachta faoi Theorainn Ráthaíochta  
 Unlimited company - Cuideachta Neamhtheoranta

## Exemption Company Type and Company Name

Companies which are limited by guarantee and do not have a share capital are Companies Limited by Guarantee (CLG) registered under Part 18 Companies Act 2014. There is a requirement for Companies Limited by Guarantee to have the company type added to the end of the company name. It is possible to have an exemption from the use of the company type in the company name by the submission of a Form G5 with the application for re-registration.

Designated Activity Companies, private limited company limited by shares or guarantee, are registered under Part 16 of the Companies Act 2014 and are required to have the company type added to the end of the company name. It is possible to have an exemption from the use of the company type in the DAC's company name by the submission of a Form G5 with the application for re-registration.

Under the 2014 Act, the phrase “Designated Activity Company” or “Company Limited by Guarantee” may be dropped from the company's name where the company is a Designated Activity Company or a Company Limited by Guarantee and the constitution of the company states that the objects will be the promotion of commerce, art, science, education, religion or charity. In addition, the company's constitution 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/distributions 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.

Such companies file a form G5 together with the application to re-register. It should be noted, however, that a company which is exempted from the obligation to use the words as part of its name, is still obliged to show on its letters and order forms the fact that it is such a company.

### **Public Limited Company: Diminution of shares**

Under section 1040 Companies Act 2014, a Public Limited Company (PLC), where the effect of cancelling shares will be that the nominal value of the PLC's allotted share capital is brought below the authorised minimum, shall apply for re-registration as another type of company, stating the effect of the cancellation. The company would submit form D10 in addition to other re-registration documents. (Section 1040(7) Companies Act 2014).

**AN OIFIG UM CHLÁRÚ CUIDEACHTAÍ**  
**Oifig Poiblí:** Teach Bloom, Plás Gloucester Íochtarach, BÁC 1  
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