



CRO FEES

INFORMATION LEAFLET NO.4 / JULY 2018

1. Receipt of documents

Document	Paper	Electronic
	€	€
New company (Form A1)	100	50 (Online A1)
Annual return (Form B1)	n/a	20
Late annual return		
(a) Initial late filing penalty plus registration fee		120
(b) Daily default penalty		3
Maximum late filing penalty per return		1,200
Form B2 - Change in Company Registered Office	n/a	Nil
Form B3 - Change in Register addresses	15	Nil
Form B10 - Change in Company Directors'/Secretary's Details	n/a	Nil
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
C1 - Particulars of a charge/C1A - Notice of intention to create a charge	n/a	40
C6/C7 - Satisfaction of a charge	15	n/a
H1/H1-OMC - Restoration of a company to the register	300	n/a
H15 - Voluntary strike-off request	15	n/a
RBN1/RBN1A/RBN1B - New Business Name	40	20
RBN2/RBN2A/RBN2B - Change in business name particulars	15	Nil (change of address only)
RBN3 - Cessation of business name	nil	nil

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. For more information, visit www.cro.ie or contact Electronic Filing Section by email at electronic.filing@dbei.gov.ie or by telephone at 01 804 5355/5374.

2. Services, documents, etc

	Paper	Electronic
	€	€
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 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 an euro denominated bank draft drawn on a bank in the Irish clearing system.

*Cheques are not accepted in relation to the filing of the form B1 (annual return). Payment must be made by credit card or by customer account.

4. Receipt of documents. List of Document Types

Form	Description	Paper	Electronic
		€	€
A1	New Company	100	50 (Online A1)
A4	Application by public limited company to commence business and declaration of particulars	300	n/a
B1	Annual Return	n/a	20 (Secretarial software or Core)
B1X	Voluntary rectification of Defective Financial Statements	15	n/a
B2	Change in company registered office	n/a	Nil
B3	Notice of place where register of members, debenture holders, directors service contracts/memoranda are kept	15	Nil
B4	Notice of increase in authorised capital	15	Nil
B5	Return of allotments	15	n/a
B7	Notice of consolidation and division, or conversion into stock of shares, or of the re-conversion into shares of stock, or the subdivision or redemption or cancellation of shares	15	n/a
B9	Notice of increase in members	15	n/a
B10	Change of director/secretary, or change in their particulars, resignation, change of residential address etc.	n/a	NIL
B10a	Change in directors address/name filed in relation to multiple companies	n/a	nil
B11	Statement of particulars of rights attached to shares allotted and not otherwise registerable	15	n/a
B12	Statement of particulars of variation of rights attached to shares and otherwise registerable	15	n/a
B13	Notice of assignment of name or new name to any class of shares registerable under s.90(4) 2014 Act	15	n/a
B18	Registration of a prospectus approved by the Central Bank for issue by an Irish registered company	15	n/a

Form	Description	Paper	Electronic
		€	€
B18a	Registration of a local offering document for an amount not exceeding €5,000,000	15	n/a
B46	Notice of authorisation/revocation of authorisation of person to bind the company	15	n/a
B67	Application for certificate that company has a real/ continuous link with one or more economic activities that are being carried out in the State	40	n/a
B68	Application for certificate that company should not be reckoned for the purpose of determining the number of companies of which a person is director	40	n/a
B69	Notice that a person has ceased to be an officer where the company has failed to file a Form B10	40	NIL
B73	Nomination of a new annual return date	n/a	nil
B74	Statement of Directors Disqualifications (Filed with form A1 or B10)	None	n/a
B74a	Notice of director's foreign disqualifications subsequent to appointment as a director.	15	n/a
B77	Notice of Authorisation/Revocation of Authorisation of Electronic Filing Agent (EFA)	15	nil
B78a	Nomination of a new Annual Return Date for holding and/or subsidiary undertaking	15	n/a
B83	Alteration of Financial Year End Date	15	n/a
CBM1	Cross Border Merger form	15	n/a
C1	Particular of a charge	n/a	40
C1A	Particulars of a charge (irish company) (stage one of two stage procedure)	n/a	40
C1B	Particulars of a charge (irish company)(stage two of two stage procedure)	nil	nil
C3	Particulars of a charge subject to which property has been acquired by a company incorporated in the State	40	n/a
C6	Full satisfaction of charge	15	n/a
C7	Partial satisfaction of charge	15	n/a
C10	Judgment Mortgage	40	n/a
C17	Change in Person Entitled Particulars in relation to charge registered	15	n/a
D6	Application by limited company to be reregistered as unlimited	n/a part of application	n/a
D6C	Members assent to company being re-registered as a Company Limited by Guarantee (CLG)	n/a part of application	
D6D	Members assent to company being re-registered as a Designated Activity Company Limited by Guarantee (DAC)	n/a part of application	
D13	Notice of application made to court for cancellation of a special resolution regarding re-registration	15	n/a
D20	Application to re-register company type	60	n/a
DM1	Notice of delivery of Common Draft Terms of Merger - Part 9 Companies Act 2014	15	n/a
DM2	Notice of delivery of Common Draft Terms of Merger - Part 17 Companies Act 2014	15	n/a
DV1	Notice of delivery of Common Draft Terms of Division - Part 9 Companies Act 2014	15	n/a

Form	Description	Paper	Electronic
		€	€
DV2	Notice of delivery of Common Draft Terms of Domestic Division - Part 17 Companies Act 2014	15	n/a
E1	Declaration of solvency	15	n/a
E2	Notice of appointment of liquidator	15	n/a
E2a	Notice of resignation of liquidator	15	n/a
E2b	Notice of removal of liquidator	15	n/a
E2c	Notice of appointment of new liquidator following removal of previous liquidator	15	n/a
E3	Liquidator's annual account of his/her acts and dealings	15	n/a
E4	Liquidator's account and affidavit.	15	n/a
E5	Liquidator's final statement of account	15	n/a
E6	Return of the final liquidator's meeting (members)	15	n/a
E669	Notice of annulment of winding up	15	n/a
E7	Return of the final liquidator's meeting (creditors)	15	n/a
E8	Notice of appointment of receiver	15	n/a
E9	Receivers abstract	15	n/a
E10	Statement of affairs. Receivership	15	n/a
E11	Notice of cessation of receiver	15	n/a
E24	Notice of petition for appointment of examiner	15	n/a
F2	Alterations in the memorandum/articles of external company	15	n/a
F3	Change in the director/secretary/persons who represent the company/persons responsible for compliance	15	n/a
F4	Change in address of branch in the State	15	nil
F7	Return of accounting documents of an external company	15	n/a
F8	Particulars of a charge on property in the State created by an external company	n/a	40
F8a	Particulars of a charge on property in the State created by an external company (Two stage procedure - stage one)	n/a	40
F8b	Particulars of a charge on property in the State created by an external company (Two stage procedure - stage two)	nil	nil
F9	Particulars of a charge subject to which property in the State has been acquired by an external company	40	n/a
F12	Registration of a company which is a branch of European Economic Area country company	60	n/a
F13	Registration of a company which is a branch of a non-European Economic Area country company	60	n/a
F14	Notification of winding up/closure of branch of external co.	15	n/a
F15	Notice of judgment opening Insolvency Proceedings in another Member State/decision appointing Liquidator	15	n/a
FS1	Financial Statements (Investment companies/UCITS only)	15	n/a
G1	Special resolution	15	nil
G1Q	Special resolution - Change of Name	100	50
G2	Ordinary resolution	15	nil
	Resolution and any document lodged in connection with it. €15 per document. eg. Resolution with constitution has fee of €30.		
H1	Restoration of a company to the register	300	n/a
H1-OMC	Restoration of a company to the register. Owner Management Companies only.	300	n/a
H15	Voluntary strike-off request	15	n/a

Form	Description	Paper	Electronic
		€	€
H16	Objection to voluntary strike-off by creditor	15	n/a
H17	Cancellation of voluntary strike-off procedure by company	15	n/a
H2	Notice of disclosure order	15	n/a
H3	Notice of removal of auditor	15	n/a
H4	Notification that proper books of account are not kept	15	n/a
H5	Return by a company purchasing its own shares and/or shares in a holding company	15	n/a
H5a	Return for re-issue of former treasury shares	15	n/a
IG1	Registration of an EEIG whose official address is in Ireland	190	n/a
IG2	Registration of grouping establishment in Ireland for EEIG whose official address is outside Ireland	190	n/a
IG3	Notice of setting up of grouping establishment of an EEIG whose official address is in Ireland	30	n/a
IG4	Notice of closure of grouping establishment of an EEIG	30	n/a
IG5	Notice of manager's particulars and of termination of appointment	30	n/a
IG6	Notice of documents/particulars required to be filed by EEIG	30	n/a
IG7	Notice of proposal to transfer official address of an EEIG	190	n/a
IG8	Annual Return for an EEIG	30	n/a
J1a	Application to act as a statutory electronic filing agent	No fee	n/a
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 partnerships	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
PR1	Payments Report - payments made to Governments	15	n/a
Q1	Application by migrating company for registration as an Irish company by way of continuation. Migrating companies under s.1410 Companies Act 2014 only. Q1 fee €445. Forms Q2, Q3, Q4 and Q9 have no fee	445	n/a
Q5	Application by applicant company for deregistration as an Irish company by way of continuation. Applicant companies under s.1413 Companies Act 2014 only. Q5 has a fee of €445. Forms Q6, Q7, Q8 and Q9 have no fee	445	n/a
RBN1	Application for registration of a business name by an individual	40	20
RBN1A	Application for registration of a business name by a partnership	40	20
RBN1B	Application for registration of a business name by a body corporate	40	20
RBN2	Nature of change in particulars of a business name registered by an individual	15	Nil (Change of address only)
RBN2A	Nature of change in particulars of a business name registered by a partnership	15	Nil (change of address only)
RBN2B	Nature of change in particulars of a business name registered by a body corporate	15	Nil (change of address only)
RBN3	Cessation of a business name	free	free

Form	Description	Paper	Electronic
		€	€
Summary Approval Procedure forms	Forms SAP203, SAP204, SAP 205 and SAP206	15	n/a
Societas Europaea	Forms SE1, SE2, SE3, SE4, SE6, SE7, SE16, SE17, SE18	100	n/a
Societas Europaea	Forms SE8, SE9, SE10, SE11, SE12, SE13, SE14, SE15, SE19	15	n/a
Societas Europaea	Form SE5 - Formation of subsidiary SE by a Societas Europaea	60	n/a
	Notification by an auditor of termination of his/her appointment by a company, which intends to avail of the audit exemption. Section 399 Companies Act 2014	nil	n/a
	Notification by an auditor of his/her resignation as auditor to a company pursuant to s.401 of the Companies Act 2014	15	n/a
	All other post-incorporation Documents including court orders.	15	n/a

Mortgages

Forms	Description	Paper	Electronic
		€	€
C1	Particulars of a Charge	n/a	40
C1a	Particulars of a charge on property in the State created by an Irish company (Two stage procedure - stage one)	n/a	40
C1b	Particulars of a charge on property in the State created by an Irish company (Two stage procedure - stage two)	nil	nil
C3	Particulars of a charge subject to which property has been acquired by a company incorporated in the State	40	n/a
C6	Full satisfaction of charge	15	n/a
C7	Partial satisfaction of a charge	15	n/a
C10	Judgment Mortgage	40	n/a
C17	Change in Person Entitled Particulars of a registered charge	15	n/a
F8	Particulars of a Charge on property in the State created by a company incorporated outside the State	n/a	40
F8a	Particulars of a charge on property in the State created by an external company (Two stage procedure - stage one)	n/a	40
F8b	Particulars of a charge on property in the State created by an external company (Two stage procedure - stage two)	nil	nil
F9	Particulars of a Charge subject to which property in the State has been acquired by a company incorporated outside the State	40	n/a

Liquidations, Receiverships and Examinerships

Form	Description	Paper	Electronic
		€	€
E1	Declaration of Solvency	15	n/a
E2	Notice of appointment of Liquidator	15	n/a
E2a	Notice of resignation of liquidator	15	n/a
E2b	Notice of removal of liquidator	15	n/a
E2c	Notice of appointment of liquidator following removal of previous liquidator	15	n/a
E3	Liquidator's annual account of his/her acts and dealings	15	n/a
E4	Liquidators account and affidavit.	15	n/a
E5	Liquidator's final statement of account	15	n/a
E6	Return of the final Liquidator's meeting (members vol)	15	n/a
E669	Notice of annulment of winding up	15	n/a
E7	Return of the final Liquidator's meeting (creditors vol)	15	n/a
E8	Notice of appointment of Receiver	15	n/a
E9	Receiver's abstract	15	n/a
E10	Statement of Affairs. Receiverships only.	15	n/a
E11	Notice of cessation of Receiver	15	n/a
E24	Notice of petition for appointment of Examiner	15	n/a
F15	Notice of judgement opening Insolvency Proceedings in another Member State/decision appointing Liquidator	15	n/a
	Court Order	15	n/a
	Creditors resolutions	no fee	n/a

Limited Partnerships

Forms	Description	Paper	Electronic
		€	€
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 partnerships	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

External Companies

Form	Description	Paper	Electronic
		€	€
F12/F13	Registration of an external company	60	n/a
F2/F3/ F14/F7	Other external company documents	15	n/a
F4	Change in the address of branch in the State	15	Nil
F8/F8a	Particulars of a charge/Judgment mortgage	n/a	40
F8b	Particulars of charge (stage two of two stage procedure)	nil	nil
F9	Particulars of a Charge subject to which property in the State has been acquired by a company incorporated outside the State	40	n/a

AN OIFIG UM CHLÁRÚ CUIDEACHTAÍ
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