



# REGISTRATION OF EXTERNAL COMPANIES

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## 1. INTRODUCTION

An external (foreign) limited company registered abroad may establish a branch in the State.

Under the Companies (Accounting) Act 2017 the definition of a branch was expanded:

EEA company means—

(a) a body corporate—

- (i) which is incorporated in a state (other than the State) that is an EEA state, and
- (ii) whose members' liability in respect of such body corporate is limited, or

(b) an undertaking—

- (i) which is formed or incorporated in a state (other than the State) that is an EEA state,
- (ii) whose members' liability in respect of such undertaking is unlimited, and
- (iii) which is a subsidiary undertaking of a body corporate whose members' liability in respect of such body corporate is limited.

Non-EEA company' means—

(a) a body corporate—

- (i) which is incorporated in a state that is not an EEA state, and
- (ii) whose members' liability in respect of such body corporate is limited, or

(b) an undertaking—

- (i) which is formed or incorporated in a state that is not an EEA state,
- (ii) whose members' liability in respect of such undertaking is unlimited, and
- (iii) which is a subsidiary undertaking of a body corporate whose members' liability in respect of such body corporate is limited.

Any company which is incorporated outside the State and establishes a branch in the State must be registered with the CRO under Part 21 of the Companies Act 2014. The registration must take place within 30 days of the establishment of the branch in the State.

All forms (and their accompanying filing fees) and information leaflets mentioned in this publication are available on [www.cro.ie](http://www.cro.ie).

## 2. REGISTRATION OF A BRANCH

### 2.1 What are the procedures for registration?

Any eligible company which is incorporated outside the State and establishes a branch in the State must be registered within 30 days of the establishment of the branch in the State.

One branch can cover many places of business where there is a unified management structure.

Separate registration is required for branches which comprise places of business which do not have a unified management structure. The Act, which implements Council Directive 89/666/EEC ("The Eleventh Directive"), apply to the equivalent of Irish limited liability companies.

**Form F12** (for an EEA Country) must be completed for the registration of all branches. The form should be accompanied by:

- (a) A certified copy (and where required authenticated copy) of the Charter, Statutes or memorandum and articles of the company, or other instrument constituting or defining the constitution of the company (in the original language);
- (b) A copy of the certificate of incorporation of the company;
- (c) A copy of any certificates of incorporation of any name changes of the company;
- (d) Copies of the latest accounting documents.
  - (i) prepared in relation to a financial year of the company (in accordance with the laws of the EEA state in which it is incorporated); and
  - (ii) made public (in accordance with those laws) before the end of the period allowed for.
- (e) Certified English translation if required.
- (f) Filing fee.

**Form F13** (for a non EEA Country) must be completed for the registration of all branches. The form should be accompanied by:

- (a) A certified copy (and where required authenticated copy) of the Charter, Statutes or memorandum and articles of the company, or other instrument constituting or defining the constitution of the company (in the original language);
- (b) A copy of the certificate of incorporation of the company;
- (c) A copy of any certificates of incorporation of any name changes of the company;
- (d) Copies of its latest accounting documents, that is to say the latest accounting documents—
  - (i) prepared in relation to a financial year of the company (in accordance with the laws of the state in which it is incorporated); and
  - (ii) made public (in accordance with those laws), or, if not required by those laws to be made public;
- (e) Certified English translation if required.
- (f) Filing fee.

#### **Certified Translations where required**

If these documents above are not written in Irish or English language a certified translation is required. Please see 3.3 below.

### **3. MEMORANDUM AND ARTICLES OF ASSOCIATION**

#### **3.1 What are the certification requirements?**

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

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

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

Under section 886 of the Companies Act 2014 a declaration made in a foreign jurisdiction can be authenticated as follows:

- (a) For memorandum and articles originating in countries party to the EC Convention of 25th May 1987, i.e. France, Belgium, Estonia, Latvia, Italy and Denmark, no authentication is required.
- (c) For memorandum and articles originating in countries party to the Council of Europe Convention, provided that the certification has been authenticated by diplomatic or consular agents of those countries, no further authentication is required.
- (d) For memorandum and articles originating in countries party to the Hague Convention of 5th October 1961, authentication of the certification is established by way of an apostille supplied by the “competent authority” for the particular country.

The Hague Convention of 5th October 1961 is in force in the following countries:

Albania	Andorra	Antigua & Barbuda	Argentina
Armenia	Australia	Austria	Azerbaijan
Bahamas	Barbados	Belarus	Belgium
Belize	Bosnia & Herzegovina	Botswana	Brunei Darussalam
Bulgaria	Cape Verde	China (Hong Kong)	China (Macao)
Colombia	Cook Islands	Costa Rica	Croatia
Cyprus	Czech Republic	Denmark	Dominica
Dominican Republic	Ecuador	El Salvador	Estonia
Fiji	Finland	France	FYR of Macedonia
Georgia	Germany	Greece	Grenada
Honduras	Hungary	Iceland	India
Ireland	Israel	Italy	Japan
Kazakhstan	Korea, Republic of	Kyrgyzstan	Latvia

Lesotho	Liberia	Liechtenstein	Lithuania
Luxembourg	Malawi	Malta	Marshall Islands
Mauritius	Mexico	Moldova, Republic of	Monaco
Montenegro	Namibia	Netherlands	New Zealand
Niue	Norway	Oman	Panama
Peru	Poland	Portugal	Romania
Russian Federation	Saint Kitts and Nevis	Saint Lucia	St. Vincent/Grenadines
Samoa	San Marino	Sao Tome & Principe	Serbia
Seychelles	Slovakia	Slovenia	South Africa
Spain	Suriname	Swaziland	Sweden
Switzerland	Tonga	Trinidad and Tobago	Turkey
Ukraine	United Kingdom	USA	Uruguay
Uzbekistan	Vanuatu	Venezuela	

e) **For memorandum and articles originating in countries which are not parties to any of the above Conventions, authentication is required, as follows:**

- Where the document is certified by the Registrar of Companies, his seal or signature must be authenticated by a government official in the country concerned, and then stamped as seen at the Irish Embassy in that country.
- Where the document has been certified by a notary public, the signature or seal should be authenticated by an Irish Embassy Official.
- Where the document has been certified by an officer of the company on oath, the status of the person administering the oath should be authenticated by an Irish Embassy official.

### 3.3. Translations

All documents in a language other than Irish or English must be translated. If the country of origin of these documents is a country which is a party to any of the above Conventions, the translation ought to be certified in that country to be a correct translation by the translator, which certification should be executed before a notary public.

If the document is not covered by any of the Conventions, and if the translation is made outside of Ireland, it must be certified to be a correct translation by an Irish diplomatic or consular officer or by any person whom the officer can certify is competent to translate it.

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

## 4. Requirements Following Registration for an External Company

### 4.1 Post Registration requirements

Whether the Branch is that of an EEA company or a non-EEA company, the following documents and notices within 30 days after the date of the occurrence of the event concerned, namely—

- Any document making or evidencing an alteration in its constitutive documents should be noted using **Form F2** and the amended text of its constitutive documents.
- Notice of a change among the directors, secretaries, persons authorised to represent the company in dealings with third parties and in legal proceedings, persons authorised to accept service of documents or persons authorised to ensure compliance with the provisions of the Act. Any change in any of the particulars relating to such persons, specifying the date of the change should also be noted on the **Form F3**.
- Notice of a change in the address of the branch together with the new address of the branch using **Form F4**.
- Notice of the winding up of the company, the appointment of one or more liquidators, particulars concerning them and their powers and the termination of the winding up and particulars concerning insolvency proceedings, arrangements, compositions or any analogous proceedings to which the company is subject should be noted in **Form F14** as well as notice of the closure of the branch or its otherwise ceasing to be established in the State.

## 4.2. What information is a branch obliged to show?

### Branch EEA

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

- the place of registration of the company
- the number with which it is registered
- the name of the company (if different from the name of its branch) and the legal form of the company,
- the address of its registered office,
- in the case of a company which is being wound up, the fact that that is so
- the place of registration of the branch and the number with which it is registered

If on any letter or order forms there is reference to the share capital of the company, the reference shall be to the paid-up share capital.

If the company commences to trade under a name other than its incorporated name, the business name must be registered under the Regulations of Business Names Act 1963 on Form RBN1B.

### Branch non-EEA

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

- if the law of the state in which the company is incorporated requires entry in a register, the place of the registration of company and the number under which it is registered; and
- the name of the company (if different from the name of its branch);
- the place of registration of the branch and the number with which it is registered

If on any letter or order forms there is reference to the share capital of the company, the reference shall be to the paid-up share capital.

If the company commences to trade under a name other than its incorporated name, the business name must be registered under the Regulations of Business Names Act 1963 on Form RBN1B.

## 4.3. What accounting documents must be filed with the CRO?

### Branch EEA

An EEA company must submit **Form F7** and accompanying accounting documents every year. Those accounting documents should be so delivered to the Registrar not later than 30 days after the last date for publication in the EEA State.

The copy of the accounting document can be a true copy of the original save for the difference that the signature or signatures on the original shall appear in typeset, and not written, form on the copy; and it is accompanied by a certificate of a director and the secretary of the company, that bears the signature of the director and the secretary in electronic or written form, stating that the copy is a true copy of the original.

### Branch non-EEA

An EEA company must submit **Form F7** and accompanying accounting documents every year.

### State where returns are required to be presented

Those accounting documents should be so delivered to the Registrar as they are required, if such be the case, to be made public, in accordance with the laws of the state in which it is incorporated.

If a non-EEA company is from a State where a return is required, so opts it may submit to the Registrar a copy of the accounts, and a directors' annual report on them (prepared in accordance with—

- (i) Accounting Directive (within the meaning of Part 6 Companies Act 2014) or
- (ii) international financial reporting standards, accounts and a directors' annual report on them; and

unless the circumstances are such that auditing of those accounts is not required by the relevant

Community act, cause those accounts and that annual report to be audited in accordance with the Audit Directive (within the meaning of the 2016 Audit Regulations SI 312 of 2016). It should also file a copy of the auditors' report on those accounts and that annual report unless exempted.

Accounting Directive in Part 6 Companies Act 2014 means Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC.

#### **State where returns are not required to be presented**

If there is no requirement, under the laws of the state in which it is incorporated, that accounting documents be caused to be prepared by it, the non-EEA company shall, for each year cause to be prepared in accordance with—

- (i) Accounting Directive (within the meaning of Part 6 Companies Act 2014); or
- (ii) international financial reporting standards, accounts and a directors' annual report on them; and

unless the circumstances are such that auditing of those accounts is not required by the relevant Community act, cause those accounts and that annual report to be audited in accordance with the Audit Directive (within the meaning of the 2016 Audit Regulations - SI 312 of 2016). and should be delivered to the Registrar not later than 30 days after the date on which their preparation is completed.

#### **Deadline**

A copy of the accounting documents or accounts and other documents shall be delivered to the Registrar not later than 30 days after—

(i) in the case of those accounting documents, the last date on which, in accordance with the laws of the state in which it is incorporated, the non-EEA company was required to make public such accounting documents; or

(ii) in the case of the accounts and other documents where the returns are not required to be presented, the last date on which, in accordance with those laws, the non-EEA company would have been required to make those accounts and other documents public were they accounting documents;

and if there is no requirement, under the laws of the state in which it is incorporated, that the non-EEA company cause to be published accounting documents that have been prepared by it, the date on which the preparation of those accounting documents or accounts and other documents is completed.

**AN OIFIG UM CHLÁRÚ CUIDEACHTAÍ**  
**Oifig Poiblí:** Teach Bloom, Plás Gloucester Íochtarach, BÁC 1  
**Fiosruithe:** Bóthar Uí Bhriain, Ceatharlach, R93 E920

**Lóghlao:** 1890 220 226  
**Fón:** +353 1 804 5200 **Faicis:** +353 1 804 5222  
**Ríomhphost:** [info@cro.ie](mailto:info@cro.ie) **Láithreán:** [www.cro.ie](http://www.cro.ie)

**COMPANIES REGISTRATION OFFICE**  
**Public Office:** Bloom House, Gloucester Place Lower, Dublin 1  
**Postal Enquiries:** O'Brien Road, Carlow, R93 E920

**Lo Call:** 1890 220 226  
**Tel:** +353 1 804 5200 **Fax:** +353 1 804 5222  
**Email:** [info@cro.ie](mailto:info@cro.ie) **Web:** [www.cro.ie](http://www.cro.ie)