



**Companies
Registration
Office**

**An Oifig
um Chlárú
Cuideachtaí**



The Company Secretary

Information Leaflet No.16

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Introduction - The Companies Registration Office



1. INTRODUCTION

1.1 Companies Registration Office

The Companies Registration Office (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. It is located at Parnell House, 14 Parnell Square, Dublin 1.

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 10.00 a.m. to 1.00 p.m. and from 2.15 p.m. to 4.30 p.m. The office's information unit may be contacted during normal working hours at 01 804 5200. If the lines are busy or if you wish to call outside office hours, messages may be left on the office voice mail system. The CRO has a policy of returning voice mail messages within one hour or early the following day for calls left overnight. Clients are also invited to contact the office by e-mail at info@cro.ie. The Office responds to these messages on the same day or first thing next morning if left overnight.

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 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 the CRO website, www.cro.ie. (See **Appendix 3** for current fees.)

1.3.1 Certain vital information, such as company name and registered office address, may be checked free of charge on the CRO web search facility. Further company information is available to CRO deposit account holders. This search facility provides round-the-clock access to company information. It is identical to that available in the CRO public office and results are e-mailed instantly. For further information regarding on-line services, visit www.cro.ie, e-mail electronic_filing@entemp.ie or telephone CRO Electronic Filing Section. For further information on opening a deposit account, e-mail accounts@cro.ie or telephone CRO Accounts Section.

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.

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. This certificate is valid solely for public service use, for example for submission to the Revenue. Once requested, the duplicate certificate is instantly e-mailed to you.

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 by post, at the office or by CRO account holders over the internet. For further information regarding on-line services, visit www.cro.ie, e-mail electronic_filing@entemp.ie or telephone CRO Electronic Filing Section. For further information on opening a deposit account, e-mail accounts@cro.ie or telephone CRO Accounts Section.

1.4 Electronic filing

You can complete Form B2 (change in registered office address) and Form B10 (changes in director/secretary or in their details) free of charge via the web. The CRO aims to make it possible to file all forms electronically by the end of 2003.

A full electronic version of the annual return (Form B1) can also be filed with the CRO. The facility requires the use of company secretarial software supporting e-filing to the CRO.

For further information, visit www.cro.ie, e-mail electronic_filing@entemp.ie or telephone Electronic Filing Section.

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 small, private limited companies. 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.

1.7 How to use this leaflet

This leaflet is divided into five chapters. The first is an introduction to the CRO. The second consists of questions and answers about the procedural requirements relating to a company secretary. The third chapter details the role and duties of a company secretary while the fourth and fifth chapters set out the requirements for filing forms in the CRO (forms which the company secretary is normally responsible for filing in the CRO) and hints for completing forms for the CRO.

1.8 Thanks

The Companies Registration Office wishes to thank Tony O'Dwyer, former President of the Irish Region of the Institute of Chartered Secretaries and Administrators, for his assistance in producing this leaflet.

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2. Company Secretary - Procedural Requirements



2. COMPANY SECRETARY - PROCEDURAL REQUIREMENTS

2.1 Does every company need a company secretary?

Yes, every company registered under the provisions of the Companies Acts 1963-2001, is required to have a company secretary ("the secretary"). This includes single member private limited companies.¹ The company secretary and the directors are considered to be the officers of the company.²

2.2 Who can act as company secretary?

Every company must have a minimum of two directors, and the secretary may be one of the directors of the company. A body corporate may act as secretary to a company (but not to itself).

2.3 What qualifications does a company secretary need?

The secretary of a private company is not required to have any formal qualifications.

The secretary of a public limited company (plc) must meet the following qualification requirements:³

- The directors of a plc must take all reasonable steps to ensure that the secretary (or each joint secretary) of the company is a person who appears to them to have the requisite knowledge and experience to carry out the functions of secretary and who:
- Held the office of secretary of the company on 25 May 1991; **or**
- 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**
- Is a member of a body for the time being recognised for the purposes of section 236 by the Minister for Enterprise, Trade & Employment; (To date, only the Institute of Chartered Secretaries and Administrators has been so recognised by the Minister.) **or**
- 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 and his/her usual residential address.
- Where the secretary is a body corporate, its name and registered office⁴.

Where all the partners in a firm are joint secretaries of a company, the name and principal office of the firm can be given.

The secretary is obliged to give information to the company to enable it to keep an accurate register.

¹ Section 175 Companies Act 1963

² Section 2 Companies Act 1963

³ Section 236 Companies Act 1990

⁴ Section 195(4) Companies Act 1963

A company is also required to keep a register of directors' and the secretary's interests in shares and debentures.⁵ A secretary is required to disclose to the company his/her interest in shares held by him/her in the company.⁶ 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 requires to 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 1** of this leaflet. Copies of the forms are available from the CRO or may be downloaded from 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 memorandum and articles of association of the company - such person is then deemed to have been appointed as secretary⁷. This information is furnished to the CRO on **Form A1**; this is the original application form for the setting up of a company.

Subsequent appointments of a secretary will be in accordance with the articles of association of the company. A commonly adopted article is Article 113 of Table A of the Companies Act 1963 which provides that:

"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** (fee €12); 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. Form B10 may be filed electronically free of charge at www.cro.ie. It is an offence to fail to file a Form B10 with the CRO.

Where a person holding the office of secretary has died, a person may give notice of this to the CRO on **Form B70** (fee €12). An official copy of the death certificate is required to be appended to this form. It should be noted, however, that the primary obligation to notify changes in secretary/directors rests with the company which is obliged to deliver a Form B10. There is no need to file a Form B70 if the company has delivered a Form B10 to the CRO, notifying it as to the termination of appointment of the secretary and his/her replacement.

⁵ Section 59 Companies Act 1990

⁶ Section 53 Companies Act 1990

⁷ Section 3 Companies (Amendment) Act 1982

3

Role and Duties of a Company Secretary



3. ROLE AND DUTIES OF A COMPANY SECRETARY

3.1 What are the duties of a company secretary?

Although the secretary is an officer of the company, the Companies Acts 1963-2001 do 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 Acts 1963-2001, impose 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 Acts 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.⁸ An officer will be presumed to have permitted a default by a company unless he/she can establish that he/she took all reasonable steps to prevent it, or that, by reason of circumstances beyond his/her control, was unable to do so.

There is now an express statutory duty on each director and secretary of a company to ensure that the requirements of the Companies Acts are complied with by the company.⁹

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 Acts 1963-2001. These are:

- The register of members¹⁰
- The register of directors and secretaries¹¹
- The register of directors' and secretaries' interests in shares and debentures¹²
- The register of debenture holders¹³ together with copies of the instruments which create charges¹⁴

The maintenance of a company's statutory records is more fully described in **Appendix 2**.

⁸ Section 383(1) Companies Act 1963, inserted by section 100 Company Law Enforcement Act 2001

⁹ Section 383(3) Companies Act 1963, inserted by section 100 Company Law Enforcement Act 2001

¹⁰ Section 116 Companies Act 1963

¹¹ Section 195 Companies Act 1963

¹² Section 59 Companies Act 1963

¹³ Section 91 Companies Act 1963

¹⁴ Section 109 Companies Act 1963

(b) Convening meetings of members

The Companies Acts lay 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. For 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 plc, at least 14 clear days written notice of an EGM is required to be given.¹⁵

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 of 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** (fee €12). 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** (fee €12). These details are required by statute to be notified to the CRO within 14 days of the change occurring. Please note that Forms B2 and B10 may now be filed electronically free of charge at www.cro.ie. (See **Chapter 4 "Filing of Documents at the CRO"** and **Appendix 1 "List of CRO Forms"**, for further information.)

(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 **4.2.5** 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.

The resolutions which 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 the share capital of the company;
- resolutions that a company be wound up voluntarily.

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

The accounts are required to be sent at least 21 clear days before a meeting of the company at which they are to be laid.¹⁶

(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.¹⁷

¹⁵ Section 133 Companies Act 1963

¹⁶ Section 159 (1) Companies Act 1963

¹⁷ Section 146 (1) Companies Act 1963

(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, who may do so without charge, the officers of the company and the general public.

(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. The articles of the company generally make provision for the affixing and attestation of the company seal. Many companies adopt the provisions of model Article 115 of Table A of the Companies Act 1963 which provides that:

"every instrument to which the seal shall be affixed shall be signed by a director and shall be countersigned by the secretary or by a second director or by some other person appointed by the directors for that purpose."

(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.¹⁸ A company is further required to have its name mentioned in legible characters in all business letters of the company and in all cheques, invoices and receipts of the company. A fine may be imposed on the company and on any officer in default for breach of the foregoing. If an officer of a company issues or authorises the issue of any business letter of the company or signs a cheque or order for goods, and the name of the company is not mentioned in legible characters, that officer is liable to be fined and will also be personally liable unless the amount due on foot of the cheque or order for goods is paid by the company.

(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) his/her present forename, or initials, and present surname;
- (ii) any former forenames and surnames; and
- (iii) his/her nationality, if not Irish.¹⁹

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.

3.2 What rights does a company secretary have?

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

¹⁸ Section 114 Companies Act 1963

¹⁹ Section 196 Companies Act 1963

4

Filing Documents at the CRO



4. FILING DOCUMENTS AT THE CRO

A full listing of CRO forms is set out in **Appendix 1**. Copies of CRO forms are available from the CRO or may be downloaded from www.cro.ie.

4.1 Rejection by CRO of documents delivered for registration

The CRO will commence operating section 279A Companies Act 1990 (inserted by section 107 Company Law Enforcement Act 2001) in due course. When this procedure is operational, we may reject a document that does not comply with the Companies Act 1990 (Form and Content of Documents delivered to the Registrar) Regulations 2002 (see **Appendix 5**) or with any requirement of the Companies Acts 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. In preparation for this process, we are organising a comprehensive list of reasons why documents are sent back by the CRO. We have incorporated the current version of this listing in **CRO Information Leaflet No. 21, Grounds for Returning Documents to Presenters**, which you can download from www.cro.ie.

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

4.2.1 Annual return (Form B1)

A company, whether trading or not, is obliged to deliver an annual return (Form B1) at least once in every calendar year to the CRO.²⁰ An annual return includes details of the company's directors and secretary, its registered office, and details of its shareholders and share capital. The annual return 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.

Form B1 may be downloaded from www.cro.ie. A fully electronic version of Form B1 is also available. This facility requires the use of a company secretarial software package supporting e-filing to the CRO.

The annual return of a company is required to be made up to a date every year which is no later than the company's Annual Return Date (ARD).²¹

The Annual Return Date

The ARD is a specific date in every year allocated by statute to every company which is obliged to file an annual return. Every company already on the register on 1 March was assigned an ARD by law.²² New companies incorporated on or after 1 March 2002 have an ARD of six months from their date of incorporation.²³ A company's ARD is 12 months from its previous year's ARD, unless the company has altered that ARD.

The requirement to attach accounts to an annual return²⁴, which accounts 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. During 2002, this nine month rule led many companies to alter their statutorily-designated ARD. Alteration is effected by bringing the ARD forward to an earlier date or by extending it to a later date.²⁵

A company's ARD may be checked free of charge on www.cro.ie

²⁰ Section 125 Companies Act 1963, inserted by section 59 Company Law Enforcement Act 2001

²¹ Section 127 Companies Act 1963, inserted by section 60 Company Law Enforcement Act 2001

²² Section 127(5) Companies Act 1963, inserted by section 60 Company Law Enforcement Act 2001. For further information, see **CRO Information Leaflet No. 23, Filing an Annual Return in the CRO**

²³ Section 127(6). Note, however, that no accounts are required to be attached to such company's first annual return post-incorporation

²⁴ See below, "Requirements for accounts".

²⁵ See below, "How to alter the ARD"

Annual return filing deadline and late filing penalty

The annual return must be filed with the CRO within 28 days of the date to which it has been made up. Where accounts are required to be attached to the annual return²⁶ the return filing deadline is either:

- the company's ARD plus 28 days or
- the company's financial year-end plus nine months and 28 days, whichever is the earlier.

A late filing penalty of €100 becomes due in respect of an annual return on the day after the expiry of the filing deadline i.e. 28 days after the effective date of the return, with an additional daily default penalty of €3 accruing thereafter, up to a maximum of €1,200 per return. The penalty is in addition to the standard filing fee of €30 per annual return. Revenue have confirmed that late filing penalties are not tax deductible

Application may be made to the High Court by a company on notice to the CRO for an order extending the time for delivery of an annual return.²⁷ This allows extra time to file a particular return, but will not alter the company's ARD for future years.

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.²⁸

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. The maximum fine that may be imposed for breach of the obligation to file an annual return is €1,904.61.

How to alter the ARD

If a company's financial year-end is more than nine months prior to its statutorily allocated ARD, it will have to alter its ARD to a date which is within nine months of its financial year-end.

Bringing the ARD forward to an earlier date: The ARD is set to an earlier date by filing a return made up to a date more than 14 days before the company's current ARD. The company's ARD in subsequent years will fall on the anniversary of the date to which the return has been made up. If the annual return is made up to an earlier date, it should be delivered to the CRO not later than 28 days after the date to which it has been made up.

Extending the ARD to a later date: The ARD is set to a later date by filing **Form B73**, or in respect of the first ARD post-1 March 2002 for companies incorporated prior to that date, **Form B73(a)**.

(a) If your company was incorporated **prior** to 1 March 2002 and wishes to extend its **first** ARD after 1 March 2002, it may do so by:

- delivering an annual return to the CRO not later than 28 days after the first ARD to which no accounts need be annexed; and
- nominating on Form B73(a), the new ARD, which date may be no later than six months after its first ARD.

Note: Form B73(a) may be used only by companies which were incorporated prior to 1 March 2002 and to extend the initial ARD which occurs on or after that date.

²⁶ See below, "Requirements for accounts".

²⁷ Section 60(3) Company Law Enforcement Act 2001

²⁸ Section 66 Company Law Enforcement Act 2001

(b) If your company was incorporated **prior** to 1 March 2002 and it wished to extend its **second or subsequent** ARD post-1 March 2002, it may do so by:

- delivering an annual return to the CRO **not later than 28 days** after its current ARD, to which no accounts need be annexed; and
- nominating on Form B73, the new ARD, which date may be no later than six months after its exiting ARD.

Form B73(a) and Form B73 may not be used back-to-back by a company; after using Form B73(a), it is necessary to deliver an annual return with accounts before again extending the ARD using Form B73.

(c) If your company was incorporated on or after 1 March 2002, and it wishes to extend its ARD, it may do so by:

- delivering an annual return to the CRO **not later than 28 days** after its current ARD, to which no accounts need be annexed; and
- nominating on Form B73, the new ARD, which date may be no later than six months after its existing ARD.

Form B73 may be filed by a company no more than once in every five years. Please note that Form B73/B73(a) cannot be accepted by the CRO if it is delivered with a late annual return.

For further detailed information see **CRO Information Leaflet No. 23, Filing an Annual Return in the CRO.**

Requirements for accounts

Company accounts are required to be annexed to a company's annual return.²⁹ PLCs, private companies and certain unlimited companies are required to prepare accounts in accordance with the 1986 Act. Other public companies (i.e. companies limited by guarantee not having a share capital) are also required to deliver accounts to the CRO with their annual return.³⁰

Company accounts 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 Part III of the Companies (Amendment)(No.2) Act 1999. For Further information see **CRO Information Leaflet No. 10, Audit Exemption.**

The accounts annexed to the annual return are required:

- (a) in the case of the first annual return to which accounts 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 accounts filed with the CRO;

The accounts are further required to be made up to a date which is not earlier by more than nine months that the date to which the annual return is made up (the "nine month rule").³¹

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

Small and medium-sized companies, as defined by the Companies (Amendment) Act 1986, are entitled to claim certain exemptions in relation to the accounts filing requirements laid down in the Companies (Amendment) Act 1986.³²

²⁹ Section 7 Companies (Amendment) Act 1986/Section 128 Companies Act 1963

³⁰ Section 128 Companies Act 1963

³¹ Section 7(1A) Companies (Amendment) Act 1986, inserted by section 64 Company Law Enforcement Act 2001

³² Section 10-12 Companies (Amendment) Act 1986

Annual accounts and consolidated accounts of banks and other financial institutions must be prepared in accordance with the European Communities (Credit Institutions: Accounts) Regulations 1992.

Annual accounts and consolidated accounts of insurance undertakings must be prepared in accordance with the European Communities (Insurance Undertakings Accounts) Regulations 1996.

Section 17 Exemption³³ exempts a private company which is a subsidiary of a parent company established under the law of an EU Member 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 17 permits the filing with an annual return of the group accounts of the parent, 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 17.³⁴
- A copy of the guarantee by the parent undertaking of liabilities of the subsidiary.³⁵
- Notification by the company to the shareholders of the guarantee.³⁶
- A declaration by the subsidiary that all the shareholders have declared their consent to the exemption, this declaration to be signed by the secretary or a director.³⁷
- Consolidated accounts of the parent undertaking (the exemption of the subsidiary should be disclosed in a note to the accounts).³⁸

Group accounts must be prepared in accordance with the European Communities (Companies: Group Accounts) Regulations 1992.

List of common errors experienced in filing Form B1

A survey of the reasons for returning annual returns to presenters was carried out by the CRO during February/March 2002. The following were the results:

(a) no registered office details/incorrect registered office details	58
(b) failure to claim exemptions under sections 10, 12 or 17 of Companies (Amendment) Act 1986	9
(c) errors in nominal/issued share capital	97
(d) signatures omitted from Form B1 or accounts	16
(e) directors' details omitted/incorrect	148
(f) overall certification omitted	26
(g) accounts missing/incorrect	27

4.2.2 Change of registered office (Form B2)

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 sending a completed **Form B2** (fee €12) to the CRO. The change becomes legally effective only when the CRO has registered the form. Form B2 may be filed free of charge by completing the web version of the form on www.cro.ie. It is an offence not to file a Form B2 where one is required.³⁹

³³ Section 17 Companies (Amendment) Act 1986 as amended by the European Communities (Companies Group Accounts) Regulations 1992

³⁴ Section 17(1)(d)

³⁵ Section 17(1)(d)

³⁶ Section 17(1)(b)

³⁷ Section 17(1)(a)

³⁸ Section 17(10)(f)

³⁹ Section 113(2) Companies Act 1963

4.2.3 Change of directors and secretary or in their details (Form B10)

Form B10 (fee €12) 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.

Form B10 is required to be sent to the CRO within 14 days of the change occurring. The form may be filed free of charge by completing the web version of the form on www.cro.ie. Failure to file Form B10 constitutes an offence.⁴⁰

Form B10 has to be signed by a **current** officer of the company; it cannot be signed by an officer who has resigned.

The minimum number of directors which a company is required to have is two.⁴¹ Accordingly, Form B10 will be rejected and returned by the CRO to the presenter if no replacement director is notified on Form B10, or where the notification of the termination of a directorship would result in the company having less than the statutory minimum of two directors. Similarly, where Form B10 notifies the CRO of the cessation of appointment of a secretary, a replacement secretary is required to be notified on the form, having regard to the statutory requirement that every company must have a secretary.

Where the notification of the termination of a directorship would result in a company not having an Irish-resident director⁴² Form B10 notifying the CRO of the termination of that directorship is required to be accompanied by a Bond⁴³ unless a section 44 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 a **Form B67** (fee €30)). (For further information in relation to the requirement that at least one of the directors of a company be Irish-resident, see **CRO Information Leaflet No. 17, Requirement to have Irish-Resident Director.**)

4.2.4 Allotments of shares (Form B5)

(a) Allotment of shares for cash

Every allotment of shares by a company limited by shares, or by a company limited by guarantee and having a share capital, must be notified to the CRO on **Form B5** (fee €12) within **one month** of the date of allotment.⁴⁴

Form B5 has been combined with Revenue's Capital Duty Form 26. The completed Form B5 should therefore be first forwarded to Revenue (Capital Duty Section) together with the capital duty payable **and** the CRO registration fee. After detaching capital duties details, Revenue will forward Form B5 to the CRO.

(b) Allotment of shares for a consideration other than cash (Form B5 and Contract or Form 52)

The following documents are required:

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

Form 52 (fee €12) must be duly stamped and adjudicated as to stamp duty by Revenue.

Minimum subscriptions: 5% of the nominal amount of the share is the minimum subscription payable on shares in a private company and 25% of the nominal amount in a plc.

(Note that the **Contract or Form 52** cannot be accepted for filing unless it has been adjudicated and

⁴⁰ Section 195 Companies Act 1963

⁴¹ Section 174 Companies Act 1963

⁴² Section 43 Companies (Amendment)(No.2) Act 1999

⁴³ Section 43(3) Companies (Amendment)(No.2) Act 1999

⁴⁴ Section 58(1)(a) Companies Act 1963, as amended

stamped by Revenue. The Contract or Form 52 (in duplicate) should, therefore, be sent in the first instance to Stamps Adjudication Branch, Revenue, Dublin Castle, Dublin 2.)

4.2.5 Resolutions (Form G1/G2)

(a) Special/Ordinary resolutions (other than resolutions for change of name) (fee €12) 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.⁴⁵

(b) Special resolutions for change of name (Form G1Q) (fee €60) 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 memorandum and articles of association with the new name must be submitted with the resolution and form.

Resolutions amending the memorandum and/or articles of association of a limited company must be accompanied by an amended text incorporating all changes that may have occurred since the original memorandum and articles of association were filed up to the current date. A **Form B4** (fee €12) must also be submitted where a resolution increases share capital. A **Form 28** (fee €12) must also be submitted where share capital is cancelled (other than by court order), consolidated, sub-divided or redeemed.

4.2.6 Restoration of a company (Form H1/H1R)

A company may be struck off the register if it fails to file its annual returns or if it fails to provide Revenue with certain basic information when requested to do so. If a company has been struck off the register, the company may apply to the CRO to have itself restored to the register within 12 months of its date of dissolution on a **Form H1** where annual returns are involved and on **Form H1R** where Revenue are involved (fee €300) provided that all outstanding annual returns are also delivered to the CRO. In relation to Form H1R, written confirmation from Revenue that all outstanding statements required by them have been delivered to them must also be delivered with the form. 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/H1R.

It is vital, therefore, that a company wishing to apply for a restoration via this route, deliver to the CRO, within 12 months of the date of the dissolution of the company, Form H1/H1R and all outstanding returns and/or Revenue statements, as applicable.

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 Finance, as well as to the Registrar of Companies.⁴⁶ 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.

4.2.7 Mortgages/Charges (Form C1)(Form 8E for an external company)

Details of certain mortgages/charges created by a company are required to be delivered to the CRO on **Form C1 (Form 8E for an external company)** (fee €30) within 21 days of the date of creation of the charge.⁴⁷ Failure to deliver the required particulars of a registrable 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.⁴⁸

⁴⁵ Section 60 Companies Act 1963

⁴⁶ Section 12B(3), Companies (Amendment) Act 1982, as amended

⁴⁷ Section 99 Companies Act 1963.

⁴⁸ Section 106 Companies Act 1963

A separate Form C1 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 47B/9E** within 21 days.

Because of the consequences of non-registration pursuant to section 99 Companies Act 1963, 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.

4.2.8 Declaration of satisfaction/partial satisfaction of a charge (Form C6/C7)

A mortgage/charge may be satisfied either fully (**Form C6**) or partially (**Form C7**)⁴⁹ (fee €12). 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) and sworn before a commissioner for oaths or a practising solicitor. The instrument creating the charge is not required to be filed with 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.

⁴⁹ Section 105 Companies Act 1963

5

Completing forms for the CRO



COMMON ERRORS ON FORMS FREQUENTLY FILED WITH CRO

For a comprehensive list, see CRO Information Leaflet No. 21, Grounds for Returning Documents to Presenters.

Form No.	Subject Matter	Checks/Errors	Form No.	Subject Matter	Checks/Errors
B2	Change of registered office	<ol style="list-style-type: none"> Not dated. Not signed 			<ol style="list-style-type: none"> Date charge satisfied omitted.
B1	Annual return	<ol style="list-style-type: none"> Nominal/issued capital incorrect. Date return made up to not inserted. Commencement and end of financial year not given. Details of issued capital entered in wrong section. Issued capital and no. of shares held by share holders do not tally. Details of shares transferred not entered. Business occupation/date of birth/nationality/residential address/other directorships not completed. Business address given for directors, instead of residential address. Form not signed. 	57/57A	Receiver's Abstract/Notice of ceasing to act.	<ol style="list-style-type: none"> Not signed or dated by receiver.
			68	Directors declaration for re-registration.	<ol style="list-style-type: none"> Not declared by all the directors.
			70	Application of plc to commence business and declaration of particulars.	<ol style="list-style-type: none"> Subscriber shares not included in amount paid up.
			71	Application by private/unlimited to re-register as plc.	<ol style="list-style-type: none"> Not signed by person named as director/secretary.
			73	Application by old public limited company for re-registration as plc.	<ol style="list-style-type: none"> Form of name incorrect- "plc instead of "public limited company".
			76	Application by plc to re-register as private.	<ol style="list-style-type: none"> Not signed. Not dated.
			84	Application by limited company to re-register as unlimited.	<ol style="list-style-type: none"> Nominal capital/number of members not completed.
B10	Change in directors/ secretary	<ol style="list-style-type: none"> Date of appointment/resignation omitted. Initials entered instead of full name. Occupation/date of birth/ nationality/residential address omitted. Written consent and date omitted. Form not signed and dated at end. 	85	Members assent to re-registration.	<ol style="list-style-type: none"> Number of members may not tally with number given in last annual return.
A1	Particulars of directors, secretary & registered office.	<ol style="list-style-type: none"> Name incorrect. Other directorships of directors not completed. Business address given instead of residential address. Initials entered instead of full name. Agent is a firm, not an individual. Not enough subscribers. 	86	Application by unlimited company to re-register as limited.	<ol style="list-style-type: none"> Nominal capital/number of members not completed.
B4	Notice of increase in nominal capital.	<ol style="list-style-type: none"> Date of resolution omitted. Conditions attaching to new shares not completed. 	13/13A	Return of final winding up meetings.	<ol style="list-style-type: none"> Failure to strike out what is not applicable. Not signed/dated by liquidator.
C1	Registration of a charge created by a company	<p><i>Where application is by chargor, verification must be by chargee.</i></p> <p><i>Where application is made by chargee, verification must be by Deed/Copy Deed/ Chargor's Seal</i></p> <ol style="list-style-type: none"> No deed. No seal attached. Signed incorrectly. Only one director verifying particulars. Wrong dates on verification. 	14	Liquidators statement of account	<ol style="list-style-type: none"> Word "Members" or "Creditors" not deleted. Dates of commencement and closing of winding up entered incorrectly. Total for receipts and payments do not agree.
C6/C7	Statutory declaration of satisfaction/ partial satisfaction of a charge	<ol style="list-style-type: none"> Not signed by commissioner for oaths. Only one signature on form. Declaration by a director and the secretary required. 			

Form No.	Subject Matter	Checks/Errors	Form No.	Subject Matter	Checks/Errors
G1/G2	Special/Ordinary resolution	<ol style="list-style-type: none"> Not signed by person named on file as director/secretary. Not dated. S. 60 resolution - not passed within proper time-limit. 	M/A	Certified copy of memo and articles	<ol style="list-style-type: none"> Not properly certified.
17	Statement of affairs	<ol style="list-style-type: none"> Not signed by persons making affidavit. Affidavit signed by one person instead of two. Names and addresses of creditors not attached. 	F2/F3 F4/F7	Alterations in Charter, directors, secretary, persons authorised to represent the co., authorised person, persons to ensure compliance, place of business, address of branch, balance sheet, profit and loss account.	<ol style="list-style-type: none"> Not signed. Signed by person other than authorised person. Consents omitted. Attached documents not certified.
21	Liquidators account	<ol style="list-style-type: none"> Date of meetings not given . Word "Members" not to be deleted. Not signed and dated. 			
22/23	Liquidators affidavit/Statement of account	<ol style="list-style-type: none"> Correct time period not covered. 23 not signed or dated. 	F14	Notification re. Liquidations/ Insolvency etc. Closure of Branch.	<ol style="list-style-type: none"> Not signed. Signed by person other than authorised person. Documents not annexed. Dates omitted.
28	Notice of consolidation etc. of shares	<ol style="list-style-type: none"> No date effective given. Not signed. 			
41A	Declaration of Compliance	<ol style="list-style-type: none"> Name incorrect. Not dated. Dated earlier than the other documentation 	8E	Charge	<ol style="list-style-type: none"> Date of creation omitted. Where application is made by the chargor, verification must be by the chargee. Where application is made by the chargee, verification must be by Deed/Copy Deed/Chargor's Seal. Schedule (if any) not attached. Verification incorrect.
B5	Return of allotments	<ol style="list-style-type: none"> Date of allotment made is omitted. Wrong section completed. Figures on P.1 do not tally with figures on P.2. P.2. not signed. 			
47	Mortgage or Charge	<ol style="list-style-type: none"> Date of creation omitted. Address of lender omitted. Schedule (if any) not attached. Verification incorrect. 			
F1	Application by external co. to register place of business	<ol style="list-style-type: none"> Not signed. Signed by a person other than the authorised person. Directors occupation/ address/directorships omitted. Address of authorised person not given. Place of business in the State not given. 			
F12 F13	Application by external co. to register branch (EU - F12) (Non EU- F13)	<ol style="list-style-type: none"> Not signed. Signed by a person other than the authorised person. Place/Country of registration omitted. Address/Activities of branch omitted. Directors occupation/ address/date of birth/nationality omitted. Extent of powers etc. omitted. Address of authorised person omitted. Persons responsible for ensuring compliance with regulations address/signature omitted. 			

APPENDIX 1 LIST OF CRO FORMS

Copies of CRO Forms are available from the CRO or may be downloaded from the CRO's website, www.cro.ie.

CRO Form No.	Subject Matter	CRO Form No.	Subject Matter
A1	Form for incorporation of a company Declaration of first secretary and directors and situation of registered office. Declaration of compliance with section 5 of the Companies (Amendment) Act, 1983 Companies capital duty statement	21/E3	Liquidator's account of his/her acts and dealings and of the conduct of the winding up pursuant to section 262 or 272
B1	Annual return	22 }E4	Liquidator's affidavit verifying his/her account under section 306
B2	Change of registered office	23	Liquidator's statement of accounts pursuant to section 306
B3	Notice of places where register of members, debenture holders, directors' service contracts/memoranda are kept	28/B7	Notice of consolidation and division, or conversion into stock of shares, or of the re-conversion into shares or stock, or the subdivision or redemption or cancellation of shares
B4	Notice of increase in nominal capital	39A/E2	Notice of appointment of liquidator
B5	Return of allotments	44/A2	Statutory declaration by company which has filed prospectus
B10	Change of director and/or secretary, or in their particulars	44A/A3	Statutory declaration by company which has filed statement in lieu of prospectus
B67	Certificate pursuant to section 44(2) of the Companies (Amendment) Act 1999	C1	Mortgage or charge created by Irish company
B68	Notice re. exclusion of directorships from limit of 25	47A/C4	Series of debentures
B69	Notification by individual that he/she has ceased to be a director or secretary	47B/C3	Judgment mortgages etc. created after 1/4/64
B70	Notice that a person holding the office of director/secretary has died (Form B10 still required from the company)	47C/C2	Notice that charge has been registered in country where property is situated
B73	Nomination of a new Annual Return Date	48/C5	Further issue of debentures
B73a	Nomination of a new Annual Return Date to replace initial Annual Return Date	C6	Statutory declaration of satisfaction of a charge
B74	Statement of director's disqualifications	C7	Statutory declaration of partial satisfaction of a charge
D6	Application by a limited company to be re-registered as unlimited	52/B6	Particulars of contract relating to shares
11/B9	Notice of increase in members	53/E8	Notice of appointment of receiver
12/E1	Declaration of solvency	55/B32	Statement in lieu of prospectus (private company being converted into public company)
13/E6	Return of final winding up meeting (members' voluntary winding up) pursuant to section 263 of the Companies Act 1963	55A/B39	Statement in lieu of prospectus (public company)
13A/E7	Return of final winding up meeting of members and creditors (creditors' voluntary winding up) pursuant to section 273 of the Companies Act 1963	57/E9	Receiver's abstract
14/E5	Liquidator's final statement of account (members or creditors' winding up) pursuant to section 263 or 273 of the Companies Act 1963	57A/E11	Notice of cessation by receiver
15	Return of final winding up meeting (under 1908 Act)	58/B8	Notice re. commission or discount payable in respect of shares
G1	Special resolution	65/D13	Notice of application made to the court for the cancellation of a special resolution regarding re-registration
G1Q	Change of name special resolution	67A/B34	Revocation of notice to carry on business as an investment company
16A/G2	Ordinary resolution	70/A4	Application by a public limited company to commence business and declaration of particulars
17/E10	Statement of affairs	71 }D1	Application by a private or unlimited company for re-registration as a public limited company
18/B29	Notice to dissenting shareholders pursuant to section 204(1) of the Companies Act 1963	72	Declaration of compliance by a private or unlimited company with the requirements for re-registration as a public limited company
19/B28	Notice to shareholders pursuant to section 204(4) of the Companies Act 1963	73 }D2	Application by an old public limited company for re-registration as a public limited company
		74	Declaration by director or secretary on application by an old public limited company for re-registration as a public limited company

CRO Form No.	Subject Matter	CRO Form No.	Subject Matter
75/D3	Declaration by an old public limited company that it does not meet the requirements for a public limited company	G5	Statutory declaration of compliance
76/D4	Application by a public limited company for re-registration as a private company	IG1	Registration of EEIG whose official address is in Ireland
77/D5	Application by a public limited company for re-registration as another form of company following a court order	IG2	Registration of grouping establishment in Ireland for EEIG whose official address is outside Ireland
78 }D17	Application by an existing joint stock company for registration as a public limited company limited by shares	IG3	Notice of setting up of grouping establishment of an EEIG whose official address is in Ireland
79	Registration of an existing joint stock company. Declaration of compliance in connection with registration as a public limited company	IG4	Notice of closure of grouping establishment of an EEIG
80/B11	Statement of particulars of rights attached to shares allotted and not otherwise registrable	IG5	Notice of manager's particulars and of termination of appointment
81/B12	Statement of particulars of variation of rights attached to shares and not otherwise registrable	IG6	Notice of documents and particulars required to be filed
82/B13	Notice of assignment of name or new name of any class of shares registrable under section 39(4) of the Companies (Amendment) Act 1983	IG7	Notice of proposal to transfer official address of an EEIG
83/D10	Application by a public limited company for re-registration as another form of company following cancellation of shares and diminution of share capital	IG8	Annual return
86/D12	Application by an unlimited company to be re-registered as limited	IG	Continuation sheet for forms IG 1-8
8E/F8	Particulars of a charge on property in the State created by a company incorporated outside the State	H1/H1R	Restoration of a company to the register. These forms can only be used to restore a company where application is made by the company within 12 months from date of dissolution
9E/F9	Particulars of a charge subject to which property in the State has been acquired by a company incorporated outside the State	H2	Notice of disclosure order
10E	Particulars of a charge created and charges on property acquired before 1/4/64 by a company incorporated outside the State	H3	Notice of removal of auditor
D6	Re-registration from limited company to unlimited company	H4	Notification of notice that proper books of accounts are not kept
E24	Notice of petition for appointment of Examiner	H5	Return by a company purchasing its own shares and/or shares in a holding company
F1	Registration of a place of business by an external company	M1	Notification re. a multi-member company changing to a single-member company
F2	Alterations in the memorandum/articles of external company	M2	Notification re. a single-member company changing to a multi-member company
F3	Change in directors/secretary/persons who represent an external company	RBN1	Application for registration of a business name by an individual
F4	Changes in authorised persons/persons responsible for compliance with regulations/address of branch or place of business of external company	RBN1A	Application for registration of a business name by a partnership
F7	Return of accounting documents of an external company	RBN1B	Application for registration of a business name by a body corporate
F12	Registration of a company which is a branch of a EU company	RBN2	Nature of change in particulars of a business name registered by an individual
F13	Registration of a company which is a branch of a non-European country company	RBN2A	Nature of change in particulars of a business name registered by a partnership
F14	Notification of winding up/closure of branch of an external company	RBN3	Notice of cessation of a business name
F15	Notice of judgement opening insolvency proceedings in another Member State/decision appointing liquidator	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

APPENDIX 2

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

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

Statutory Returns	To be delivered	Penalty for non-compliance
Form B1 – Annual return [section 125 of 1963 Act]	Within 28 days of date to which return has been made up (which date may be no later than the ARD [section 127 of 1963 Act])	€1,940.61 [section 125(2) of 1963 Act as amended by section 240(7) of 1990 Act]
Accounts [section 7 of 1986 Act]	To be delivered with annual return within nine months of financial year-end	€1,940.61 [section 22 of 1986 Act]
Accounts [section 128 of 1963 Act]	To be delivered with annual return within nine months of financial year-end	€1,940.61 [section 126(4) as amended by section 240(7) of 1990 Act]
Form B2 – Change in registered office [section 113(3) of 1963 Act]	Within 14 days of change [section 113(3) of 1963 Act]	€1,940.61 [section 113(5) of 1963 Act as amended by section 240(7) of 1990 Act]
Form B3 – Notice where register of members is kept [section 116(7) of 1963 Act] N.B. not required if kept at registered office	Within 14 days of change [section 116(9) of 1963 Act]	€1,940.61 [section 116(9) of the 1963 Act as amended by section 240(7) of 1990 Act]
Form B3 – Notice where register of debenture holders is kept [section 91(3) of 1963 Act] N.B. not required if kept at registered office	Within 14 days of change [section 91(3) and (5) of 1963 Act]	€1,940.61 [section 91(5) as amended by section 240(7) of 1990 Act]
Form B3 – Notice where copies of director's service contracts are kept [section 50(4) of 1990 Act] N.B. not required if kept at registered office	Within 14 days of change [section 50(4) of 1990 Act]	€1,940.61 [section 50(7) of 1990 Act]
Form B4 – Notice of increase in nominal capital [section 70(1) of 1963 Act]	Within 15 days of increase [section 70(1) of 1963 Act]	€1,940.61 [section 70(3) of 1963 Act as amended by section 240(7) of 1990 Act]
Form B5 – Return of allotments [section 58 of 1963 Act]	Within one month of the allotment [section 58(1) of 1963 Act]	€1,940.61 [section 58(3) of 1963 Act as amended by section 240(7) of 1990 Act]
Form 11(B9) – Notice of increase in number of members [section 12(3) of 1963 Act]	Within 15 days after the increase [section 12(3) of 1963 Act]	€1,940.61 [section 12(3) of 1963 Act as amended by section 240(7) of 1990 Act]
Form 52(B6) – Particulars of contract relating to shares [section 58(2) of 1963 Act]	To be submitted with Form B5 [section 58(2) of 1963 Act]	€1,940.61 [section 58(3) of 1963 Act as amended by section 240(7) of 1990 Act]
Form 28(B7) – Notice of consolidation/division/cancellation/redemption, etc. of shares [section 69 of 1963 Act]	Within one month of the event [section 69(1) of 1963 Act]	€1,940.61 [section 69(2) of 1963 Act as amended by section 240(7) of 1990 Act]

Statutory Returns	To be delivered	Penalty for non-compliance
Form B10 – Notice of change in directors/secretary [section 195(6) of 1963 Act as substituted by section 51 of 1990 Act]	Within 14 days of the change [section 195(6) of 1963 Act]	€1,940.61 [section 195(12) of 1963 Act as substituted by section 51 of 1990 Act]
Form 12(E1) - Declaration of solvency [section 256 of 1963 Act as substituted by section 128 of 1990 Act]	With resolution to wind up company	Ineffective declaration. Court Order is then required to rectify situation
Form 39A(E2) – Notice of appointment of liquidator [section 278(1) of 1963 Act]	Within 14 days of appointment [section 278(1) of 1963 Act]	€1,940.61 [section 278(2) of 1963 Act as amended by section 240(7) of 1990 Act]
Form 21(E3) – Liquidators account of Acts and Dealings [section 262/272 of 1963 Act]	Within seven days of presentation to meeting [section 262(1)/section 272(1) of 1963 Act]	€1,940.61 [section 145 of 1990 Act]
Form 22/23(E4) - Liquidators affidavit verifying section 306 accounts [section 306 of 1963 Act/131 of Rules of Court]	The first 22/23 is filed for a two year period from the passing of the resolution [section 306(1) of 1963 Act] A form must be submitted for each subsequent period of six months	€1,940.61 [section 306(2) of 1963 Act as amended by section 145 of 1990 Act]
Form 13(E6) – Return of final winding up meeting [section 263 of 1963 Act] Members' winding up	Within one week after meeting [section 263(3) of 1963 Act]	€1,940.61 [section 263(3) of 1963 Act as amended by section 145 of 1990 Act]
Form 13A(E7) – Return of final winding up meeting [section 273 of 1963 Act] Creditors' winding up	Within one week of meeting [section 273(3) of 1963 Act]	€1,940.61 [section 273(3) of 1963 Act and section 145(1) of 1990 Act]
Form 14(E5) – Liquidators statement of accounts [sections 263/273 of 1963 Act]	Within one week of meeting [section 263(3)/273(3) of 1963 Act]	€1,940.61 [sections 263(3)/273(3) of the 1963 Act as amended by section 145 of 1990 Act]
Form C1 - Mortgage or Charge created by an Irish company [section 99 of 1963 Act]	Within 21 days after the date of creation [section 99 of 1963 Act]	Charge becomes void, the money secured shall immediately become payable [section 99 of 1963 Act]
Form C6 - Statutory declaration of full satisfaction of a charge [section 105 of 1963 Act]	When charge has been satisfied [section 105 of 1963 Act]	Property remains unchanged on register of charges
Form 49A(C7) - Statutory declaration of partial satisfaction of a charge [section 105 of 1963 Act]	When partial satisfaction has been discharged on specific property [section 105 of Act 1963 Act]	Charge remains unchanged on register of charges
Form 53(E8) – Notice of appointment of receiver [section 107 of 1963 Act]	Within seven days of appointment [section 107(1) of 1963 Act]	€1,940.61 [section 107(3) of 1963 Act and section 145 of 1990 Act]

Statutory Returns

To be delivered

Penalty for non-compliance

Form 57A(E11) – Notice of receiver ceasing to act [section 107(2) of 1963 Act]	On ceasing to act [section 107(2) of 1963 Act]	€1,940.61 [section 107(3) of 1963 Act and section 145 of 1990 Act]
Form 57(E9) – Receiver's abstracts [section 319(2) or 321(1) of 1963 Act]	Within the seventh month of appointment and thereafter every six months [section 321(1) of 1963 Act]	€1,940.61 [section 319(7) and 321(2) of 1963 Act and section 145 of 1990 Act]
Form 17(E10) – Statement of affairs [sections 319(1)(b)/ 320 of 1963 Act]	Within two months of receipt of statement [section 319(1)(c) of 1963 Act]	€1,940.61 [section 319(7) of 1963 Act and section 145 of 1990 Act]
Form E24 – Notice of Petition of Court [section 12(1) of Companies (Amendment) Act 1990]	Within three days of presentation of petition [section 12(1) of Companies (Amendment) Act 1990]	€1,940.61 [section 12(5) of Companies (Amendment) Act 1990]
Form H1 – Restoration to the Register of company struck off [section 311A of 1963 Act/section 246 of 1990 Act]	Within 12 months of the company being struck off [section 311A of 1963 Act]	Company remains dissolved
Form H1R – Restoration to the register of company struck off [section 12(c) of Companies (Amendment) Act 1982/section 46 Companies (Amendment) (No.2) Act 1999]	Within 12 months of the company being struck off [section 46(12)(b)(3) of Companies (Amendment) (No.2) Act 1999]	Company remains dissolved
Form H2 – Notice of disclosure order [section 102 of 1990 Act]	Within seven days of the making of the disclosure order [section 102(1) of 1990 Act]	€1,940.61 [section 240 of 1990 Act]
Form H3 – Notice of removal of auditor [section 160 of 1963 Act/section 183 of 1990 Act]	Within 14 days of the resolution removing the auditor [section 160(5a) of 1963 Act as substituted by section 183 of 1990 Act]	€1,940.61 [section 169(5)(b) of 1963 Act as substituted by section 183 of 1990 Act]
Form H4 – Notification that proper books of account not kept [section 194 of 1990 Act]	Within seven days of the serving of the notice on the company [section 194(1)(b) of 1990 Act]	€1,940.61 [section 194(4) and section 240 of 1990 Act]
Form H5 – Return of company purchasing its own shares [section 226 of 1990 Act]	Within 28 days of delivery of shares to company [section 226(1) of 1990 Act]	€1,940.61 [sections 226(4) and 240 of 1990 Act]
Forms G2/G1/G1Q – Resolutions [special/ordinary] [section 143 of 1963 Act as amended]	Within 15 days of the passing of the resolution	€1,940.61 [section 143(5) of 1963 Act as amended by section 240(7) of 1990 Act]
Place of business Form F1 – Application to register a place of business [section 352(1) of 1963 Act]	Within one month of the establishment [section 352(1) of 1963 Act]	€1,940.61 [section 358 of 1963 Act as amended by section 240(7) of 1990 Act]

Statutory Returns	To be delivered	Penalty for non-compliance
Form F2 – Alteration in charter (memo & arts etc.) [section 353 of 1963 Act/ Reg. 4(3)/7(3) of EU Branch Regs. 1993]	Within 21 days [Reg. 5 of Forms Order, 1964] within 14 days [Reg. 4(3)/7(3) of EU Branch Regs. 1993]	€1,940.61 [section 358 of 1963 Act/Regs 19(2) of EU(Branch) Regs. 1993, both amended by section 240(7) of 1990 Act]
Form F3 – Return of changes in directors/ secretary/persons authorised to represent the company [section 353 of 1963 Act/ Reg. 4(3)/7(3) of EU Branch Regs. 1993]	Within 21 days of change [Reg. 5 of Forms Order, 1964.] Within 14 days of change [Regs. 4(3)/7(3) of EU Branch Regs. 1993]	€1,940.61 [section 358 of 1963 Act/Regs. 19(2) of EU Branch Regs. 1993, both amended by section 240(7) of 1990 Act]
Form F4 – Changes in authorised persons/persons responsible for ensuring compliance with EU Branch Regs/change in address of place of business or branch [section 353 of 1963 Act/Regs. 4(3)/7(3) of EU Branch Regs. 1993]	Within 21 days of change [Reg. 5 of Forms Order, 1964] Within 14 days of change [Regs. 4(3)/7(3) of EU Branch Regs. 1993]	€1,940.61 [section 358 of 1963 Act/Reg. 19(2) of EU Branch Regs. 1993, both amended by section 240(7) of 1990 Act]
Notice of ceasing to have place of business (F5) – [section 357 of 1963 Act]	Notice to be given forthwith [section 357 of 1963 Act]	€1,940.61 [section 358 of 1963 Act as amended by section 240(7) of 1990 Act]
Form F7 – Accounting documents [section 354 of 1963 Act/Reg. 11 of EU Branch Regs. 1993]	Within 21 days [Reg. 5 of 1964 Forms Order/ within 11 months of end financial year Reg. 11 of EU Branch Regs. 1993]	€1,940.61 [section 358 of 1963 Act/Reg. 19(2) of EU Branch Regs. 1993 as amended by section 240(7) of 1990 Act]
Form F12 – Application to register branch (EU country) [Reg. 4 EU Branch Regs. 1993]	Within one month of establishment of Branch [Reg. 4 of EU Branch Regs. 1993]	€1,940.61 [Reg. 19(2) of EU Branch Regs. 1993]
Form F13 – Application to register branch (non EU Country) [Reg. 7 EU Branch Regs. 1993]	Within one month of establishment of branch [Reg. 7 of EU Branch Regs. 1993]	€1,940.61 [Reg. 19(2) of EU Branch Regs. 1993]
Form F14 – Notice re. liquidation/insolvency closure of branch [Reg. 4(3)/7(3) of EU Branch Regs. 1993]	Within 14 days of occurrence [Reg. 4(3)/7(3) of EU Branch Regs. 1993]	€1,940.61 [Reg. 19(2) of EU Branch Regs. 1993]

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

APPENDIX 3 FEES

1. Registration Fees are as follows:

	€
New companies (Form A1)	60.00
Re-registration of a company	60.00
Application by a public limited company to commence business and declaration of particulars (Form 70)	300.00
External company registration	60.00
Annual return (Form B1) (If made up to 28 February 2002 or earlier: received within 77 days of date to which return has been made up; If made up to a date between 1 March and 4 May 2002: received by 4 June 2002; If made up to 5 May 2002 or later: received within 28 days of date to which return has been made up.	30.00
Late annual return	
(a) Registration fee	30.00
(b) Initial late filing penalty (returns made up to 28 February 2002 or earlier - penalty due on day 78; returns made up to a date between 1 March and 4 May 2002 - due on 5 June 2002; returns made up to 5 May 2002 or later - due on day 29)	100.00
(c) Daily default penalty (returns made up to 28 February 2002 or earlier -day 79 onwards; returns made up to a date between 1 March and 4 May 2002 -6 June 2002 onwards; returns made up to 5 May 2002 or later – day 30 onwards)	3.00
Maximum late filing penalty per return	1,200.00
Change of name (Form G1Q with memo & arts)	60.00
Notice of increase in share capital (Form B4)	12.00
Particulars of a charge (Forms C1/47A/47B/48/8E/9E/Judgement mortgage)	30.00
Restoration of a company (Form H1/HIR)	300.00
New business name	30.00
Change of business name particulars	12.00
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)	30.00
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 (Form B68)	30.00
Notice that a person has ceased to be an officer where the company has failed to file Form B10 (Form B69)	30.00
All other post-incorporation documents (with the exception of Form B2 (notification of change of registered office) and Form B10 notification of change of director or secretary or in their particulars) which are also delivered electronically to CRO, in which case no registration fee is payable)	12.00

2. Fees for services etc. at the CRO are as follows:

	€
Image of a document	2.50
Printout of a company/business name	3.50
Search on a company/business name file	3.50
Certified copy of a document/extract from any register	12.00
Duplicate certificate of a company/business name	12.00

APPENDIX 4

INFORMATION LEAFLETS PUBLISHED BY THE COMPANIES REGISTRATION OFFICE

Leaflet No. Leaflet Subject Matter

1	COMPANY INCORPORATION
2	SIX THINGS THAT EVERY COMPANY DIRECTOR SHOULD KNOW ABOUT COMPANY REGISTRATION
3	CRODisk
4	FEES
5	EXTERNAL COMPANIES
5a	LEGALISATION OF FOREIGN DOCUMENTS
6	REGISTRATION OF A LIMITED PARTNERSHIP
7	COMPANY/BUSINESS NAME LETTERHEADS
8	COMPANY CHANGE OF NAME
9	GUARANTEE COMPANIES WITHOUT SHARE CAPITAL – ACCOUNTS
10	AUDIT EXEMPTION
11	RESTORATION OF A COMPANY TO THE REGISTER
12	SINGLE MEMBER COMPANY
13	EURO AND THE COMPANIES REGISTRATION OFFICE
14	BUSINESS NAMES REGISTRATION
15	INTERNET ACCESS TO CRO
16	DUTIES OF SECRETARY
17	REQUIREMENT TO HAVE IRISH RESIDENT DIRECTOR
18	PROCEDURES RE NOTIFICATION BY DIRECTOR/SECRETARY OF HIS/HER OWN RESIGNATION
19	LIST OF CRO FORMS
20	STATUTORY DECLARATION MADE ABROAD
21	GROUNDINGS FOR RETURNING DOCUMENTS TO PRESENTERS
22	FILING AN ANNUAL RETURN IN THE CRO (NEW COMPANIES)
23	FILING AN ANNUAL RETURN IN THE CRO
24	EXEMPTION FROM THE USE OF THE WORD "LIMITED" OR "TEORANTA" AS PART OF THE COMPANY NAME
24a	LICENCES GRANTED PRIOR TO 1 MARCH 2002 BY THE MINISTER OF ENTERPRISE, TRADE & EMPLOYMENT EXEMPTING A COMPANY FROM THE USE OF THE WORD "LIMITED" OR "TEORANTA" AS PART OF ITS NAME

APPENDIX 5

S.I. No. 39 of 2002

Companies Act 1990 (Form and Content of Documents Delivered to Registrar) Regulations 2002

I, Noel Treacy, Minister of State at the Department of Enterprise, Trade and Employment, in exercise of the powers conferred on me by sections 3(3) and 248 of the Companies Act 1990 (No. 33 of 1990) as adapted by the Enterprise and Employment (Alteration of Name of Department and Title of Minister) Order 1997 (S.I. No. 305 of 1997) and the Enterprise, Trade and Employment (Delegation of Ministerial Functions) Order 1998 (S.I. No. 265 of 1998), hereby order as follows:

1. These Regulations may be cited as the Companies Act 1990 (Form and Content of Documents Delivered to Registrar) Regulations 2002.
2. These Regulations shall come into operation on 1st March 2002.
3. (1) In these Regulations -
 - "Acts" means the Companies Acts 1963 to 2001;
 - "delivered" means delivered to the registrar;
 - "documents" has the same meaning as in section 248 of the Companies Act 1990 (No. 33 of 1990);
 - "registrar" means the registrar of companies.(2) A word or expression used in these Regulations that is also used in the Acts shall, unless the context otherwise requires, have in these Regulations the meaning that it has in those Acts.
(3) In these Regulations, unless the contrary intention appears -
 - (a) a reference to a paragraph is a reference to the paragraph of the provision in which the reference occurs, and
 - (b) a reference to a section is to a section of the Companies Act 1963 (No.33 of 1963).
4. Documents shall be easily legible and suitable for electronic scanning and electronic copying.
5. 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.
6. 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.
7. 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.
8. A document shall not contain any colour other than the white of the paper and the black of the printed matter.
9. 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 Regulations shall be delivered.
10. 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.
11. A document shall not consist of or contain a carbon copy or photocopy or printed matter from a dot matrix computer printer.

12. 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.
13. (1) 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.
- (2) Subject to paragraph (3), 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.
- (3) If the document referred to in paragraph (2) is a statutory declaration, the person who made the declaration shall make another statutory declaration and deliver it as soon as practicable.
14. (1) Subject to paragraphs (2) and (3), the name of a company (as stated in its memorandum of association) and the address of its registered office shall be entered on the first page of a document in a prominent position.
- (2) The name and address referred to in paragraph (1) shall correspond with the information previously delivered to the registrar in accordance with the Acts.
- (3) If the name of the company includes one of the words or expressions "limited", "teoranta", "public limited company" or "cuideachta phoiblí teoranta", an abbreviated form of the word or expression may be used in the entry made under paragraph (1) 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 of a company.
- (4) The address of the registered office of a company on a document may not be given as a post office box number.
15. (1) An individual shall be referred to in a document by his or her surname and all of his or her first names.
- (2) 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.
- (3) 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.
16. 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.
17. Where any matter is included in a document under a provision of the Acts, or of an instrument made under the Acts, or such a provision is otherwise relevant to the matter, the provision shall be identified in the document.
18. (1) An application to the registrar in the form prescribed for the purposes of the Acts in relation to the registration of a company -
- (a) shall correspond and be in compliance with the articles of association where the articles of association -
- (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 memorandum of association, 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.
- (3) A statutory declaration referred to in section 5(5) of the Companies (Amendment) Act 1983 (No. 13 of 1983) and section 42(2) of the Companies (Amendment) (No. 2) Act 1999 (No. 30 of 1999) shall be made on or after -

- (a) the date of the form prescribed for the purposes of the Acts in relation to the registration of a company, or
- (b) the date of the memorandum and articles of association of the company concerned, whichever is the later.

19. If a statutory declaration of solvency for the purposes of section 256(1) (inserted by the Companies Act 1990) 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.

20. A copy of a resolution passed by a company for the purpose of a creditors' voluntary winding up of the company and delivered must bear a certificate signed by the liquidator of the company to the effect that the copy is a true copy of the resolution.

21. A document shall not refer to a person who is an officer, liquidator, receiver, or examiner, of a company or a person referred to in section 352(1)(c) unless the registrar has been notified, as required under the Acts, of the name and appointment of the person.

22. (1) 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.

(2) The return in relation to a company of a liquidator -

- (a) under section 263, in the case of a members' voluntary winding up,
- (b) under section 273, in the case of a creditors' voluntary winding up, or
- (c) under section 306 or Order 74 Rule 130 of the Rules of the Superior Courts (S. I. No. 15 of 1986) or any rules of court for the time being amending or replacing that Order, in the case of a court 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.

23. (1) 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.

(2) A document shall not consist of or include a copy of the text of a resolution of a company in a voluntary winding up of the company if a statutory declaration of solvency under section 256 has not been delivered.

24. 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, or
- (b) an office copy of the order of the court directing the winding up of the company, in any other case.

GIVEN under my hand,
15th February 2002.

NOEL TREACY,
Minister of State at the Department of Enterprise, Trade and Employment.



**Companies
Registration
Office**

**An Oifig
um Chlárú
Cuideachtaí**

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