



STATUTORY INSTRUMENTS.

S.I. No. 295 of 2023



COMPANIES ACT 2014 (FORMS) REGULATIONS 2023

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COMPANIES ACT 2014 (FORMS) REGULATIONS 2023

I, DARA CALLEARY, Minister of State at the Department of Enterprise, Trade and Employment, in exercise of the powers conferred on me by sections 12(1), 22(2), 149(8), 152(3) and 343(4) of the Companies Act 2014 (No. 38 of 2014) (as adapted by the Business, Enterprise and Innovation (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 519 of 2020) and the Enterprise, Trade and Employment (Delegation of Ministerial Functions) (No. 2) Order 2023 (S.I. No. 15 of 2023)), hereby make the following regulations:

1. (1) These Regulations may be cited as the Companies Act 2014 (Forms) Regulations 2023.

(2) These Regulations shall come into operation on 11 June 2023.

2. In these Regulations, Regulations of 2015 means the Companies Act 2014 (Forms) Regulations 2015 (S.I. No. 147 of 2015).

3. The form (Form A1) set out in Part 1 of the Schedule is substituted for the form set out in Part 1 of the Schedule of the Regulations of 2015.

4. The form (Form B10) set out in Part 2 of the Schedule is substituted for the form set out in Part 16 of the Schedule of the Regulations of 2015.

5. The form (Form B10a) set out in Part 3 of the Schedule is substituted for the form set out in Part 17 of the Schedule of the Regulations of 2015.

6. The form (Form B69) set out in Part 4 of the Schedule is substituted for the form set out in Part 19 of the Schedule of the Regulations of 2015.

7. The form (Form B1) set out in Part 5 of the Schedule is substituted for the form set out in Part 23 of the Schedule of the Regulations of 2015.

SCHEDULE

Regulation 3

PART 1



A1

Application to incorporate a company
Section 22(2)/24 Companies Act 2014

Company number for official use

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Tick box if bond is attached
note nine

CRO receipt date stamp and CRO barcode

Please complete using black typescript or BOLD CAPITALS, referring to explanatory notes

Company name
in full/note one

Please Note:

- The company name must be stated in full.
- The name must match the name as stated in the constitution.
- The company type must be included at the end of the company name as required under the Companies Act 2014 unless exempted. Abbreviation of the company type is not accepted.
- Failure to state the name correctly will result in the application being rejected. *note one*

Company Type
note two

Please indicate which company type is proposed for registration.

- LTD - Private Company Limited by Shares
(Private company. Limited by shares only. Part 2 Companies Act 2014)
 - DAC - Designated Activity Company
(Private company. Can be limited by shares or by guarantee. Part 16 Companies Act 2014)
 - PLC - Public Limited Company - *(Part 17 Companies Act 2014)*
 - CLG - Company Limited by Guarantee - *(Part 18 Companies Act 2014)*
 - ULC - Private Unlimited Company - *(Part 19 Companies Act 2014)*
 - PUC - Public Unlimited Company - *(Part 19 Companies Act 2014)*
 - PULC - Public Unlimited Company that has no share capital - *(Part 19 Companies Act 2014)*
 - Investment Company - *(Part 24 Companies Act 2014)*
 - UCIT - Undertaking for Collective Investment in Transferable Securities
(European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011)
- Each company type has requirements regarding the company name which must be applied. eg. A LTD company's name must end in either "Limited" or "Teoranta" Please see note one**
- Please tick the box if the company is an Owners' Management Company (as defined in section 1 of the Multi-Unit Developments Act 2011)

Owners Management Company

Presenter details

<i>note three</i> Name			
Address			
Telephone number	Fax number		
Email	Contact Person		
DX number/Exchange	Reference number		

Constitution
delivered by an agent

Where a person acting as agent for the subscribers to the constitution, is delivering the constitution to the Registrar of Companies, place a tick in the box below and give the agent's details.

Tick box Name
 Address

Registered office
note four

Postcode

Please tick box if the registered office address is that of a Registered Office Agent (ROA).

The company's registered office is in the care of a specified agent, being an agent who has an office in the State and who is approved by the Registrar for this purpose.

Registered Office Agent Company Name:

Registered Office Agent Company Number:

Company email address
note four

Please nominate an email address. The certificate of incorporation will issue to this email address in electronic format. This is required information.

Type Exemption
note five

Please tick the box if the company is applying for an exemption or has been granted exemption from the requirement to describe their company type as part of the company name.

Exemption 1: Available to Designated Activity Companies and Companies Limited by Guarantee only. No other company type is eligible for the exemption and must have their company type at the end of their company name. (S.971/1180 Companies Act 2014)

I confirm that the company is applying for the exemption and Form G5 is attached to this application.

Name Restriction

Please tick the box if the company is applying for a company name which includes restricted words which require permission from a government department or other specified body.

I confirm that the company's proposed name contains a restricted word or expression and that permission has been sought from the relevant government department or other specified body and that the notice of permission is attached to this application. (please see Information Leaflet 1 or visit www.cro.ie/registration/company regarding restricted words or expressions)

Director details
including shadow/alternate directors

Please give details below of the persons who have consented in writing to become directors.

note six

Last Name Former Last Name

Other Name *note twenty one* Former First Name

First Name *note seven* *note eight*

Date of birth Day Month Year PPSN or IPN *note twenty* EEA resident *note nine*

Name registered with Department of Social Protection for PPSN purposes (if different) Last Name

First Name

Residential address *note seven*

Postcode Director's email address

Business occupation Nationality

Alternate director *note ten* Full director appointing alternate director *note ten*

Other directorships *(past and present)* Company *note eleven* Place of incorporation *note twelve* Company number

Consent I hereby consent to act as director of the aforementioned company and I acknowledge that as director, I have legal duties and obligations imposed by the Companies Act, other statutes and at common law.

Signature Date

Last Name Former Last Name

Other Name *note twenty one* Former First Name

First Name *note seven* *note eight*

Date of birth Day Month Year PPSN or IPN *note twenty* EEA resident *note nine*

Name registered with Department of Social Protection for PPSN purposes (if different) Last Name

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Alternate director *note ten* Full director appointing alternate director *note ten*

Other directorships *(past and present)* Company *note eleven* Place of incorporation *note twelve* Company number

Consent I hereby consent to act as director of the aforementioned company and I acknowledge that as director, I have legal duties and obligations imposed by the Companies Act, other statutes and at common law.

Signature Date

Secretary details

Please give details below of the person, or body corporate, who has consented in writing to become secretary. *note seven*

Last name	<input type="text"/>	Former last name	<input type="text"/>
First name <i>note seven</i>	<input type="text"/>	Former first name <i>note eight</i>	<input type="text"/>

Date of birth	Day <input type="text"/>	Month <input type="text"/>	Year <input type="text"/>	Number of Body Corporate (if applicable)	<input type="text"/>
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Body Corporate Name (if applicable)

Name of Register where Body Corporate registered (if applicable)

Residential address or registered office (as applicable) *note seven*

Postcode

Consent I/we hereby consent to act as secretary of the aforementioned company and I/we acknowledge that as secretary I/we have legal duties and obligations imposed by the Companies Act, other statutes and at common law.

Signature	Date
<input type="text"/>	<input type="text"/>

Subscribers to constitution

note thirteen

Signature(s)	Subscriber	Agent	Date
	<i>Tick one box only</i>		
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>

Company capital

note fourteen

Total value authorised shares €/ <input type="text"/>	Total number authorised shares <input type="text"/>	made up as follows:
Class of authorised shares <input type="text"/>	Number in each class <input type="text"/>	Value per share €/ <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Total value issued shares €/ <input type="text"/>	Total number issued shares <input type="text"/>	made up as follows:
Class of shares issued <input type="text"/>	Number in each class <input type="text"/>	Consideration for each share <i>note fifteen</i>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Declaration of compliance and section 24 declaration

The declaration is an unsworn declaration of compliance with all the legal requirements relating to incorporation. It is a criminal offence pursuant to section 876 of the Companies Act 2014 for a person to knowingly or recklessly deliver a document to the CRO which is false in a material particular.

note sixteen

I
name in bold capitals

of
residential address
note seven

do solemnly and sincerely declare that I am a *note two*

- Director Secretary Solicitor engaged in the formation of the company

and that all the requirements of the Companies Act in respect of the registration of the said company, and of matters precedent and incidental thereto have been complied with and that Form A1 has been completed in accordance with the Notes on Completion of Form A1.

I further declare that the purpose, or one of the purposes, for which the company is being formed is the carrying on by it of an activity in the State and that it appears to me that either

(a) the activity can be classified in accordance with the relevant classification system as follows:

NACE Code -
note seventeen

and that the general nature of the activity is *note seventeen*

or (b) that the activity cannot be so classified but is precisely described as follows: *note eighteen*

I further declare that the place or places in the State where it is proposed to carry on the activity is/are *note nineteen*

and that the place where the central administration of the company will normally be carried on will be *note nineteen*

I further declare that this form has been fully and accurately completed.

Signature of declarant *name as at top of page*

This day of 20

NOTES ON COMPLETION OF FORM A1

These notes should be read in conjunction with the relevant legislation.

- General** This form must be completed correctly, in full and in accordance with the following notes. Every section of the form must be completed. Where "not applicable", "nil" or "none" is appropriate, please state. Where €/_ appears, please insert/delete as appropriate. Where /_ applies, give the relevant currency, if not euro. Where the space provided on Form A1 is considered inadequate, the information should be presented on a continuation sheet in the same format as the relevant section in the form. The use of a continuation sheet must be so indicated in the relevant section.
- note one** The proposed company name must be given in full and must correspond **exactly** with the company name given on the accompanying constitution. The correct company type must be included in the name unless exempted. Abbreviation of the company type description will not be accepted.
- Company types:
- A company being incorporated under Part 2 of the Companies Act as a Private company limited by shares must end its name with "Limited" or "Teoranta". No abbreviations accepted.
 - A company being incorporated under Part 16 of the Companies Act as a Designated Activity Company, either limited by shares or guarantee must end its name with either "Designated Activity Company" or "Cuideachta Ghníomhaíochta Ainmnithe" unless exempted.
 - A company being incorporated under Part 17/24 of the Companies Act as a Public Limited Company must end its name with either "Public Limited Company" or "Cuideachta Phoiblí Theoranta"
 - A company being incorporated under Part 18 of the Companies Act as a Company Limited by Guarantee must end its name with either "Company Limited by Guarantee" or "Cuideachta faoi Theorainn Ráthaíochta" unless exempted.
 - A company being incorporated under Part 19 of the Companies Act as an unlimited company, whether public/private, must end its name with either "Unlimited Company" or "Cuideachta Neamhtheoranta".
- note two** Tick the relevant box.
- note three** This section must be completed by the person who is presenting the application form to the Registrar. This may be either the applicant or a person on his/her behalf.
- note four** A full postal address in the State at which post is capable of being readily delivered by the postal service must be given. A P.O. Box will not suffice.
- CRO will issue the certificate of incorporation to the email address.
- If the address of the registered office is placed in the care of a Registered Office Agent, who has been approved by the CRO, then form B2 would only be completed in the future to note the cessation of appointment of the Registered Office Agent.
- note five** The word "Designated Activity Company" or "Company Limited by Guarantee" may be dropped from the company's name where the company is a Designated Activity Company or a Company Limited by Guarantee and the constitution of the company states that the objects will be the promotion of commerce, art, science, education, religion or charity. In addition, the company's constitution must state that:
- (a) the profits of the company (if any) or other income are required to be applied to the promotion of the objects;
 - (b) payment of dividends/distributions to its members is prohibited;
 - (c) all assets which would otherwise be available to its members are required to be transferred on its winding up to another company whose objects are the promotion of commerce, art, science, religion or charity.
- It should be noted, however, that a company which is exempted from the obligation to use the words as part of its name, is still obliged to show on its letters and order forms the fact that it is such a company. Form G5 must accompany the form A1/constitution application.

- note six** All company types must have at least two directors with the exception of Private Companies Limited by Shares (LTD companies) which may have a sole director. All directors must be over the age of 18 years. (s.131 CA 2014). Where a company has only one director, that person may not also hold the office of secretary of the company.
- Where a person who has consented to be a director of this company is currently disqualified under the law of another state from being appointed or acting as a director or secretary of a body corporate or undertaking, he/she must complete Form B74 which must be submitted to CRO with Form A1. Otherwise he/she will be deemed to be disqualified from acting as a director of an Irish-registered company for the balance remaining of his/her foreign disqualification.
- 'Shadow director'** means a person in accordance with whose directions or instructions the directors of a company are accustomed to act.
- note seven** Insert full name (initials will not suffice) and the usual residential address. Where the secretary is a firm, the name of the firm, registered address and the register where it is registered ought to be stated. Where a person is signing on behalf of a company which is the secretary, he/she should state that he/she is signing for and on behalf of the company which is acting as secretary. His/her name should be printed in bold capitals or typescript below the signature. All secretaries and directors must be over the age of 18 years. (s.131 CA 2014).
- note eight** Any former first name and last name must also be stated. However, it does not include the following: (a) In the case of a person usually known by a title different from his/her last name, the name by which he/she is known previous to the adoption of a succession to the title; (b) in the case of any person, a former first name or last name where the first name or last name was changed or disused before the person bearing the name attained the age of 18 years or has been changed or disused for a period of not less than 20 years; (c) in the case of a married person or civil partner, the name or last name by which he/she was known previous to his/her marriage or civil partnership.
- note nine** Every company must have at least one European Economic Area (EEA)-resident full director or a bond pursuant to s137 Companies Act 2014. Note that an EEA-resident alternate director is not sufficient for the purposes of s137. Place a tick in the "EEA resident" box if the director is resident in the State in accordance with s137 Companies Act 2014. If no full director is so resident, a valid bond must be furnished with the application.
(Note that "EEA-resident" means resident in a member state of the EEA. The EEA is the EU plus Norway, Iceland and Liechtenstein). For information on the bond, see Leaflet No.17.
- note ten** Tick the box if the director appointed is an alternate/substitute director. Where the box is ticked, the name of the full director appointing the alternate/substitute director must also be inserted in the space provided.
If the company's articles so permit and subject to compliance with those articles, a director may appoint a person to be an alternate/substitute director on his/her behalf. The appointment of any person to act as director is notifiable by a company to the CRO, regardless of how that appointment is described. The company is statutorily obliged to notify the CRO of the addition to and removal of each person from its register of directors. In the event that a full director who has appointed an alternate director ceases to act as a director, the company is required to notify the CRO of the termination of appointment of the full director **and** his/her alternate. Note: CRO accepts no responsibility for maintaining the link between a full director and his/her alternate.
- note eleven** State the company name and number of other bodies corporate, whether incorporated in the State or elsewhere, of which the person is or has been director. Exceptions to this rule are made for bodies (a) of which the person has not been a director at any time during the past 5 years; (b) which is held or was held by a director in bodies corporate of which the company is (or was) the wholly owned subsidiary or which are or were the wholly owned subsidiaries either of the company or of another body corporate of which the company is or was the wholly owned subsidiary.
Pursuant to s142 Companies Act 2014, a person shall not at a particular time be a director of more than 25 companies. However, under s142(3) of the Act, certain directorships are not reckoned for the purposes of s142(1). For further information, see CRO Information Leaflet No.1.
- note twelve** Place of incorporation if outside the State.
- note thirteen** The subscribers in this section **must** correspond with the subscribers to the accompanying constitution except where an agent signs this section on behalf of the subscriber(s). Where the space is inadequate, the signatures must be presented on a continuation sheet in the **same format** as this section.
- note fourteen** Where applicable, the details must correspond **exactly** with the share details given in the accompanying constitution.
- note fifteen** Indicate cash or stock.

- note sixteen* The declaration is a declaration of compliance with all the legal requirements relating to the incorporation of a company. As the declaration confirms that all other registration requirements have been completed, it must be signed after the form has been completed in full, and so the date of declaration must not predate the dates of other signatures which appear on the form and accompanying constitution.
- note seventeen* The NACE code is the common basis for statistical classifications of economic activities within the E.U. The code is available on www.cro.ie. The four digit NACE code and general nature of the activity **must** correspond with the proposed company's principal object in the accompanying memorandum of association in the constitution with the exception of Private Companies Limited by Shares (LTD companies) which do not have stated objects. (An LTD company must still submit a NACE code description). Where there are two or more activities, give details of the principal activity in the State.
- note eighteen* As all activities can be classified under the NACE code it should rarely be necessary to complete (b)
- note nineteen* Full postal address must be given. A P.O. Box will not suffice.
- note twenty* A director shall include his or her personal public service number (PPSN) (or, in any case where the director does not have a PPSN, such other information concerning the identity of the director as stands determined by the Registrar for the purposes of this section). The PPSN and the name registered with the Department of Social Protection will not form part of the company record and will not be made available to the public.
- The Identified Person Number (IPN) is used for the purpose of verification of a person's identity where the director does not have an Irish PPS number assigned to them.
- It can be obtained by submitting Form VIF on CORE.
- note twenty one* Other name may be used when a person habitually uses, is known as, or uses their middle name as part of their full name.

Regulation 4

PART 2



B10

Notice of change in directors or secretaries or in their particulars

Section 149(B) Companies Act 2014

Tick box if bond is attached
note one

Company number

--	--	--	--	--	--	--	--	--	--

CRO receipt date stamp and CRO barcode

Please complete using black typescript or BOLD CAPITALS, referring to explanatory notes

Company name
in full

--

Change(s)
note two

Date change(s) take(s) effect Day Month Year

--	--	--	--	--	--

Details of any new secretary or director being appointed and their written consent are required on page 2. A change of residential address/name for a director relating to multiple companies can be completed on Form B10a.

Where the change indicated involves the appointment of a new Secretary, it should be noted that the resignation of the former secretary needs to be included on this form where the change occurred on the same date. A company cannot have two secretaries simultaneously.

Certification

I hereby certify that the particulars contained in this form are correct and have been given in accordance with the Notes on Completion of Form B10.

Signature	Name <small>in bold capitals or typescript</small>
<input type="checkbox"/> Director	<input type="checkbox"/> Secretary <small>note three</small>
Date	

Presenter details

Name		
Address		
Telephone number		Fax number
Email		Contact Person
DX number/Exchange		Reference number

New secretary/director
including shadow/
alternate director

Please give details below of the person who has consented in writing to become secretary and/or director. *note four*

Last Name Other Name <i>note fourteen</i> First Name <i>note five</i> Date of birth <i>note seven</i> Residential address <i>note five</i> Postcode Business occupation <i>note eight</i> PPSN or IPN <i>note thirteen</i> Other directorships <i>(past and present)</i> Consent <i>note twelve</i>	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; height: 20px;"></td> <td style="width: 50%;">Former Last Name</td> </tr> <tr> <td style="height: 20px;"></td> <td>Former First Name</td> </tr> <tr> <td colspan="2" style="text-align: center;"><i>note six</i></td> </tr> </table> <table border="0" style="width: 100%;"> <tr> <td style="width: 30%;"> <table border="1" style="width: 100%;"> <tr> <td style="width: 10%;">Day</td> <td style="width: 10%;">Month</td> <td style="width: 10%;">Year</td> </tr> <tr> <td style="width: 10px; height: 15px;"></td> <td style="width: 10px; height: 15px;"></td> <td style="width: 10px; height: 15px;"></td> </tr> </table> </td> <td style="width: 10%;"><input type="checkbox"/> EEA resident <i>note one</i></td> <td style="width: 10%;"><input type="checkbox"/> Alternate director <i>note nine</i></td> <td style="width: 40%; text-align: right;"> Number of Body Corporate <i>(if applicable see note three)</i> <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 10px; height: 15px;"></td> </tr> </table> </td> </tr> </table> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 40%;"></td> <td style="width: 60%;">Director's email address</td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%; height: 20px;"></td> <td style="width: 50%;">Nationality <i>note eight</i></td> </tr> <tr> <td style="height: 20px;"></td> <td>Register <i>(body corporate only)</i> <i>note five</i></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%; height: 20px;"></td> <td style="width: 50%;">Last Name</td> </tr> <tr> <td style="height: 20px;"></td> <td>First Name</td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%; height: 20px;"></td> <td style="width: 30%;">Place of incorporation <i>note eleven</i></td> <td style="width: 40%;">Company number</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> <p>I hereby consent to act as:</p> <p><input type="checkbox"/> director of the aforementioned company and I acknowledge that as director I have legal duties and obligations imposed by the Companies Act, other statutes and at common law.</p> <p><input type="checkbox"/> secretary of the aforementioned company and I acknowledge that as secretary I have legal duties and obligations imposed by the Companies Act, other statutes and at common law.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Signature</td> <td style="width: 50%;">Date</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> <tr> <td style="height: 20px;"></td> <td style="text-align: right;"><i>If signed for or on behalf of a body corporate state name in block capitals of person signing</i></td> </tr> </table>		Former Last Name		Former First Name	<i>note six</i>		<table border="1" style="width: 100%;"> <tr> <td style="width: 10%;">Day</td> <td style="width: 10%;">Month</td> <td style="width: 10%;">Year</td> </tr> <tr> <td style="width: 10px; height: 15px;"></td> <td style="width: 10px; height: 15px;"></td> <td style="width: 10px; height: 15px;"></td> </tr> </table>	Day	Month	Year				<input type="checkbox"/> EEA resident <i>note one</i>	<input type="checkbox"/> Alternate director <i>note nine</i>	Number of Body Corporate <i>(if applicable see note three)</i> <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 10px; height: 15px;"></td> </tr> </table>												Director's email address		Nationality <i>note eight</i>		Register <i>(body corporate only)</i> <i>note five</i>		Last Name		First Name		Place of incorporation <i>note eleven</i>	Company number				Signature	Date				<i>If signed for or on behalf of a body corporate state name in block capitals of person signing</i>
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including shadow/
alternate director

Please give details below of the person who has consented in writing to become secretary and/or director. *note four*

Last Name Other Name <i>note fourteen</i> First Name <i>note five</i> Date of birth <i>note seven</i> Residential address <i>note five</i> Postcode Business occupation <i>note eight</i> PPSN or IPN <i>note thirteen</i> Other directorships <i>(past and present)</i> Consent <i>note twelve</i>	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; height: 20px;"></td> <td style="width: 50%;">Former Last Name</td> </tr> <tr> <td style="height: 20px;"></td> <td>Former First Name</td> </tr> <tr> <td colspan="2" style="text-align: center;"><i>note six</i></td> </tr> </table> <table border="0" style="width: 100%;"> <tr> <td style="width: 30%;"> <table border="1" style="width: 100%;"> <tr> <td style="width: 10%;">Day</td> <td style="width: 10%;">Month</td> <td style="width: 10%;">Year</td> </tr> <tr> <td style="width: 10px; height: 15px;"></td> <td style="width: 10px; height: 15px;"></td> <td style="width: 10px; height: 15px;"></td> </tr> </table> </td> <td style="width: 10%;"><input type="checkbox"/> EEA resident <i>note one</i></td> <td style="width: 10%;"><input type="checkbox"/> Alternate director <i>note nine</i></td> <td style="width: 40%; text-align: right;"> Number of Body Corporate <i>(if applicable see note three)</i> <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 10px; height: 15px;"></td> </tr> </table> </td> </tr> </table> <table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 40%;"></td> <td style="width: 60%;">Director's email address</td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%; height: 20px;"></td> <td style="width: 50%;">Nationality <i>note eight</i></td> </tr> <tr> <td style="height: 20px;"></td> <td>Register <i>(body corporate only)</i> <i>note five</i></td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%; height: 20px;"></td> <td style="width: 50%;">Last Name</td> </tr> <tr> <td style="height: 20px;"></td> <td>First Name</td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%; height: 20px;"></td> <td style="width: 30%;">Place of incorporation <i>note eleven</i></td> <td style="width: 40%;">Company number</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> <p>I hereby consent to act as:</p> <p><input type="checkbox"/> director of the aforementioned company and I acknowledge that as director I have legal duties and obligations imposed by the Companies Act, other statutes and at common law.</p> <p><input type="checkbox"/> secretary of the aforementioned company and I acknowledge that as secretary I have legal duties and obligations imposed by the Companies Act, other statutes and at common law.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Signature</td> <td style="width: 50%;">Date</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> <tr> <td style="height: 20px;"></td> <td style="text-align: right;"><i>If signed for or on behalf of a body corporate state name in block capitals of person signing</i></td> </tr> </table>		Former Last Name		Former First Name	<i>note six</i>		<table border="1" style="width: 100%;"> <tr> <td style="width: 10%;">Day</td> <td style="width: 10%;">Month</td> <td style="width: 10%;">Year</td> </tr> <tr> <td style="width: 10px; height: 15px;"></td> <td style="width: 10px; height: 15px;"></td> <td style="width: 10px; height: 15px;"></td> </tr> </table>	Day	Month	Year				<input type="checkbox"/> EEA resident <i>note one</i>	<input type="checkbox"/> Alternate director <i>note nine</i>	Number of Body Corporate <i>(if applicable see note three)</i> <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 10px; height: 15px;"></td> </tr> </table>												Director's email address		Nationality <i>note eight</i>		Register <i>(body corporate only)</i> <i>note five</i>		Last Name		First Name		Place of incorporation <i>note eleven</i>	Company number				Signature	Date				<i>If signed for or on behalf of a body corporate state name in block capitals of person signing</i>
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	<i>If signed for or on behalf of a body corporate state name in block capitals of person signing</i>																																																

NOTES ON COMPLETION OF FORM B10

These notes should be read in conjunction with the relevant legislation.

- General** This form must be completed correctly, in full and in accordance with the following notes. Every section of the form must be completed. Where "not applicable", "nil" or "none" is appropriate, please state. Where the space provided on Form B10 is considered inadequate, the information should be presented on a continuation sheet in the same format as the relevant section in the form. The use of a continuation sheet must be so indicated in the relevant section. Where another Form B10 is used as a continuation sheet, it ought not to be completed in full and certified as to do so will result in it being treated as a separate form and incurring a separate filing fee. It should be headed "Continuation Sheet".
- note one** Applicable to directors only. Every company must have at least **one full-time** European Economic Area (EEA) resident director or a bond or certificate in place pursuant to s137 Companies Act 2014. The EEA is all of the EU plus Iceland, Liechtenstein and Norway. Place a tick in the "EEA resident" box if the director is resident in a Member State of the EEA. If no full-time director is so resident and no s.140 certificate has been granted, a valid bond must be furnished with Form B10, unless same has already been delivered to the CRO on behalf of the company. Note that an EEA resident alternate director is not sufficient for the purposes of s.137. For further information see CRO Information Leaflet No. 17.
- note two** Give details of change(s) eg appointment/resignation of a company officer, and specify date when same took effect. Only changes which occur on the same date may be registered by this notification. Otherwise, separate notifications should be made. Where the space provided here is considered inadequate a continuation sheet(s) should be attached. If a new director/secretary has been appointed, also complete the **New secretary/director** section.
- note three** Tick the relevant box(es). This form **must** be certified by a current officer of the company. Where another Form B10 is used as a continuation sheet, it ought not to be completed in full and certified as to do so will result in it being treated as a separate form and incurring a separate filing fee. It should be headed "Continuation Sheet".
- note four** Where a director being appointed is disqualified under the law of another state (whether pursuant to an order of a judge, or a tribunal or otherwise) from being appointed or acting as a director or secretary of a body corporate or an undertaking, Form B10 **must** be accompanied by Form B74 (Statement of Director's Disqualifications). Failure to file Form B74 where one is required results in the automatic disqualification of the person concerned from acting as a company officer in Ireland for the balance remaining of his/her foreign disqualification.
- note five** Insert the full name (initials will not suffice) and usual residential address. Where the secretary is a firm, the corporate name and registered address of the firm must be stated. The register in which it is registered and number under which it is registered in that register must also be stated.
- note six** Any former first name and last name must also be stated. However, it does not include the following: (a) In the case of a person usually known by a title different from his/her last name, the name by which he/she is known previous to the adoption of a succession to the title; (b) in the case of any person, a former first name or last name where the first name or last name was changed or disused before the person bearing the name attained the age of 18 years or has been changed or disused for a period of not less than 20 years; (c) in the case of a married person or a civil partner, the name or last name by which he or she was known previous to his/her marriage or civil partnership.
- note seven** No person shall be appointed director or secretary unless he/she has attained the age of 18 years.
- note eight** Applicable to directors only
- note nine** Applicable to directors only. If the company's constitution so permits, and subject to compliance with those regulations, a full director may appoint a person to be an alternate or substitute director on his/her behalf. The appointment of any person to act as director is notifiable by a company to the CRO, regardless of how the appointment is described. The company is statutorily obliged to notify the CRO of the addition to and removal of each person from its register. In the event that a full director who has appointed an alternate director ceases to act as director, the company is required to notify the CRO of the termination of appointment of the full director **and** of his/her alternate. Note: CRO accepts no responsibility for maintaining the link between a full director and his/her alternate.
- note ten** Applicable to directors only. State the company name and number of other bodies corporate, whether incorporated in the State or elsewhere, of which the person is or has been director. Exceptions to this rule are made for bodies (a) of which the person has not been a director at any time during the past 5 years; (b) which the company is (or was at the relevant time) a wholly owned subsidiary; (c) which are (or were at the relevant time) wholly owned subsidiaries either of the company or of another body corporate of which the company is or was the wholly owned subsidiary. Pursuant to s142(1) Companies Act 2014, a person shall not at a particular time be a director of more than 25 Irish-registered companies. However, under s142(3) of the Act, certain directorships are not reckoned for the purposes of s142(1). For further information, see CRO Information Leaflet No.1.
- note eleven** Place of incorporation if outside the State.
- note twelve** Tick the relevant box(es).
- note thirteen** A director shall include his or her personal public service number (PPSN) (or, in any case where the director does not have a PPSN, such other information concerning the identity of the director as stands determined by the Registrar for the purposes of this section). The PPSN and the name registered with the Department of Social Protection will not form part of the company record and will not be made available to the public. The Identified Person Number (IPN) is used for the purpose of verification of a person's identity where the director does not have an Irish PPS number assigned to them. It can be obtained by submitting Form VIF on CORE.
- note fourteen** Other name may be used when a person habitually uses, is known as, or uses their middle name as part of their full name.

Regulation 5

PART 3



B10a

Notice of change in director's address or in director's name filed in relation to multiple companies

Section 149(9) Companies Act 2014

Company number

CRO receipt date stamp and CRO barcode

Please complete using black typescript or BOLD CAPITALS, referring to explanatory notes

Company name
in full

This form is for the registration of a change to the residential address or name of an individual company director in relation to more than one company.
 Section 149 (9) Companies Act 2014.

**Change of Name/
 residential Address**
note one

Postcode:

Date change takes effect

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Company number	Company name
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

**Name & signature
 of director**

The person whose address is being updated/name changed must sign the form

First Name
 Last Name

PPSN or IPN
note three

Name registered with Department of Social Protection for PPSN purposes (if different).

First Name
 Last Name

Signature Date

Presenter details

Name			
Address			
Telephone number		Fax number	
Email		Contact Person	
DX number/Exchange		Reference number	

NOTES ON COMPLETION OF FORM B10a

These notes should
be read in conjunction with the relevant legislation.

- General** This form must be completed correctly, in full and in accordance with the following notes. Every section of the form must be completed. Where "not applicable", "nil" or "none" is appropriate, please state. Where the space provided on Form B10a is considered inadequate, the information should be presented on a continuation sheet in the same format as the relevant section in the form. The use of a continuation sheet must be so indicated in the relevant section. Where another Form B10a is used as a continuation sheet, it ought not to be completed in full and certified as to do so will result in it being treated as a separate form and incurring a separate filing fee. It should be headed "Continuation Sheet".
- note one** Give details of the name/residential address change and specify date when same took effect. The other companies whose records will be updated by the registration of the form B10a should be indicated on this form.
- note two** This form **must** be certified by the director of the company whose information is being updated. It cannot be signed by any other individual.
- note three** A director shall include his or her personal public service number (PPSN) (or, in any case where the director does not have a PPSN, such other information concerning the identity of the director as stands determined by the Registrar for the purposes of this section). The PPSN and the name registered with the Department of Social Protection will not form part of the company record and will not be made available to the public. The Identified Person Number (IPN) is used for the purpose of verification of a person's identity where the director does not have an Irish PPS number assigned to them. It can be obtained by submitting Form VIF on CORE.

Regulation 6

PART 4



B69

Declaration that a person has ceased to be a director or secretary of a company which has failed to send notification of the said cessation
Section 152(3) Companies Act 2014

CRO receipt date stamp & barcode

Company number

--	--	--	--	--	--	--	--	--	--

Please complete using black typescript or BOLD CAPITALS, referring to explanatory notes

Company name in full

Declaration

I name in bold capitals

--

of residential address

do hereby declare that I ceased to be a Director Secretary note one

Director's email address

--

Director's PPSN or IPN note six

--	--	--	--	--	--	--	--	--	--

Name registered with Department of Social Protection for PPSN purposes (if different).

Last Name

--

First Name

--

of the above mentioned company on

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

and that I enclose all of the following documentary evidence of my having ceased to be an officer of the aforementioned company:

Failure to file the letters and their required statements with the form B69 will lead to the B69's rejection.

- A signed copy of notice of resignation to the company (letter marked "A") on which I have signed my name prior to the making of this declaration note two
- and**
- A copy of the notice served by me on the company pursuant to section 152(3) of the Companies Act 2014 (letter marked "B") on which I have signed my name prior to the making of this declaration. note three

Declaration continued overleaf

Presenter details Person to whom queries can be addressed

Name			
Address			
Telephone number		Fax number	
Email		Contact Person	
DX number/Exchange		Reference number	

Current officers

I further declare that to the best of my knowledge information and belief the names and addresses of the current officers of the company are as follows: *note four*

Last Name

First Name Director's email address

Residential address

Director Secretary *note one*

Last Name

First Name Director's email address

Residential address

Director Secretary *note one*

Last Name

First Name Director's email address

Residential address

Director Secretary *note one*

Last Name

First Name Director's email address

Residential address

Director Secretary *note one*

And I make this declaration conscientiously believing the same to be true. *note five*

Signature of declarant *name of person completing form*

_____ This _____ day of _____ 20_____

NOTES ON COMPLETION OF FORM B69

These notes should be read in conjunction with the relevant legislation.

- General** This form must be completed correctly, in full and in accordance with the following notes. Every section of the form must be completed. Where "not applicable", "nil" or "none" is appropriate, please state. Where the space provided on Form B69 is considered inadequate, the information should be presented on a continuation sheet in the same format as the relevant section in the form. The use of a continuation sheet must be so indicated in the relevant section and noted on the continuation sheet.
- note one** Tick the relevant box(es).
- note two** Tick the box to state the letter marked "A" is attached. Letter "A" must be signed by the declarant and attached to the form.
- note three** Tick the box to state the letter marked "B" is attached. Letter "B" must be signed by the declarant and attached to the form. Letter "B" must specifically:
- i. request the company to send notification of the fact of the resignation ie Form B10, to the Registrar of Companies within **21 days**;
 - ii. inform the company that failure to do this will result in Form B69 being filed in the CRO and in the resigning officer sending a written request (enclosing a copy of his/her letter of resignation) to every person who, to his/her knowledge, is an officer of the company, that he/she will take such steps as will ensure that the failure of the company to comply with the notice continues no further.
- For further information see Information Leaflet No. 18, "Notification by Director/Secretary of Resignation".
- note four** Where the declarant does not know the names and addresses of the current officers, this should be stated on the form and entered as "Not Known".
- note five** **The declaration is an unsworn declaration of compliance with all the legal requirements relating to notification to the Registrar of Companies by a director/secretary of his/her resignation. It is a criminal offence pursuant to section 876 of the Companies Act 2014 for a person to knowingly or recklessly deliver a document to the CRO which is false in a material particular.**
- note six** A director shall include his or her personal public service number (PPSN) (or, in any case where the director does not have a PPSN, such other information concerning the identity of the director as stands determined by the Registrar for the purposes of this section). The PPSN and the name registered with the Department of Social Protection will not form part of the company record and will not be made available to the public.
- The Identified Person Number (IPN) is used for the purpose of verification of a person's identity where the director does not have an Irish PPS number assigned to them. It can be obtained by submitting Form VIF on CORE.

Registered office
note ten

Postcode Company's email address:
note fourteen

Other addresses
note eleven

Address where register of members, directors interests etc. maintained (State website address if register maintained at such address)	List register(s)/documents held at this address
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Secretary

If the Secretary is a person, the following information must be disclosed:

Last name

First name
note twelve

Former last name

Former first name
note thirteen

Date of birth
 Day
 Month
 Year *note twelve*

Residential address
note twelve

Postcode Secretary's email address:
note fourteen

If the Secretary is a body corporate, the following information must be disclosed:

Body corporate name

Registration Number of Body Corporate

Registered office
note twelve

Postcode Secretary's email address:
note fourteen

Donations for political purposes
note fifteen

None

Name of person or political party to whom donation was made

Value of donation
 €/_

Directors
including shadow/alternate directors, if any

Last Name	<input type="text"/>	Former Last Name	<input type="text"/>
Other Name <i>note twenty seven</i>	<input type="text"/>	Former First Name	<input type="text"/>
First Name <i>note twelve</i>	<input type="text"/>		<i>note thirteen</i>
Date of birth	Day <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <i>note twelve</i>	PPSN or IPN <i>note twenty six</i>	Alternate director <i>note sixteen</i> <input type="checkbox"/>
	Name registered with Department of Social Protection for PPSN purposes (if different)	Last Name	<input type="text"/>
		First Name	<input type="text"/>
Residential address <i>note twelve</i>	<input type="text"/>		
	<input type="text"/>		
Postcode	<input type="text"/>	<input type="checkbox"/> EEA resident	<i>note one</i>
Director's email address	<input type="text"/>		
Business occupation	<input type="text"/>	Nationality	<input type="text"/>
Other directorships <i>(past and present)</i>	Company <i>note sixteen</i>	Place of incorporation <i>note seventeen</i>	Company number
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>

Last Name	<input type="text"/>	Former Last Name	<input type="text"/>
Other Name <i>note twenty seven</i>	<input type="text"/>	Former First Name	<input type="text"/>
First Name <i>note twelve</i>	<input type="text"/>		<i>note thirteen</i>
Date of birth	Day <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <i>note twelve</i>	PPSN or IPN <i>note twenty six</i>	Alternate director <i>note sixteen</i> <input type="checkbox"/>
	Name registered with Department of Social Protection for PPSN purposes (if different)	Last Name	<input type="text"/>
		First Name	<input type="text"/>
Residential address <i>note twelve</i>	<input type="text"/>		
	<input type="text"/>		
Postcode	<input type="text"/>	<input type="checkbox"/> EEA resident	<i>note one</i>
Director's email address	<input type="text"/>		
Business occupation	<input type="text"/>	Nationality	<input type="text"/>
Other directorships <i>(past and present)</i>	Company <i>note seventeen</i>	Place of incorporation <i>note eighteen</i>	Company number
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>

Registered

Person None/not applicable *note nineteen*

Last name	<input type="text"/>		
First name <i>note twelve</i>	<input type="text"/>		
Date of birth	Day <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <i>note twelve</i>	Date of appointment	Day <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Residential address <i>note twelve</i>	<input type="text"/>		
	<input type="text"/>		
Postcode	<input type="text"/>		

**Owners
Management
Company**

Please tick the box if the company is an Owner's Management Company
(as defined in section 1 of the MultiUnit Developments Act 2011)

Certifications

Where the company is filing financial statements with the annual return, the certification of the Form B1 also serves to certify the financial statements.

WE HEREBY CERTIFY that all documents which are required under the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

AND WE HEREBY FURTHER CERTIFY THAT

- (i) this form has been completed in accordance with the Notes on Completion of Form B1,
- (ii) contains the particulars in respect of the company as at the date to which the return is made up.

Signed
*note twenty
four and
twenty five*

Director

Secretary

Document requires two different signatures. Same person cannot sign as both director and secretary.

Name
*in bold
capitals or
typescript*

NOTES ON COMPLETION OF FORM B1

These notes should be read in conjunction with the relevant legislation.

- General** This form must be completed correctly, in full and in accordance with the following notes.
- Every section of the form must be completed.
 - Where "not applicable", "nil" or "none" is appropriate, please state.
 - Where €/_ appear, please insert/delete as appropriate. Where /_ applies, give the relevant currency, if not euro.
 - The Secretary and Director who sign this Form may not be the same individual.
 - A name, telephone number and email address should be entered for the contact person.
 - Failure to provide any or all of this information may delay the processing of the annual return.
- note one** Every company must have at least **one full-time** European Economic Area (EEA) resident director or a bond or certificate in place pursuant to s137 Companies Act 2014. The EEA is made of the EU plus Iceland, Liechtenstein and Norway. If no full-time director is EEA resident and no s.140 certificate has been granted, a valid bond must be furnished with this return, unless same has already been delivered to the CRO on behalf of the company. Note that an EEA-resident alternate director is not sufficient for the purposes of s.137. On Directors Details page: Place a tick in the "EEA-resident" box if the director is resident in a Member State of the EEA. For further information see CRO Information Leaflet No. 17.
- note two**
- (i) A company must file an annual return in each year and pursuant to S343 Companies Act, 2014 a company's annual return must be made up to a date not later than its Annual Return Date (ARD). A company may file before its ARD and make the B1 up to an earlier date, except in the case of a newly incorporated company which is filing its first return six months after its incorporation where the B1 can only be made up to the ARD.
- (ii) The return must be filed with the CRO within 28 days of the Company's ARD, or, where the return has been made up to a date earlier than the ARD, within 28 days of that earlier date. S345 CA 2014 sets out the manner in which a company's ARD is set and S346 CA 2014 the way in which it may be altered.
- (iii) A company is required to file with this return any other returns that may be outstanding in respect of previous years. There must be no gaps in a company's filing requirement under the Companies Act 2014. There are severe penalties for late filing of the return including loss of the right to claim an audit exemption not only in the current year but in the following year as well. A company's current ARD can be checked for free online at www.cro.ie at "Services" and "Company Search".
- (iv) An application for an extension of time to file an annual return may be made by a company (on notice to the Registrar) to the District Court for the district where the registered office of the company is located or to the High Court. Where granted by Court Order, extra time to file may be availed of by the company and no late penalties or loss of audit exemption would apply in the year(s) to which the Court Order applies, as long as the terms of the Order are complied with. The certified Court Order must be delivered to the CRO within 28 days or such longer period as the Court may allow. (Section 343 Companies Act 2014).
- note three** Where the company is filing early and the return is being made up to a date that is earlier than the Company's existing ARD, this section must be completed. Where a company wishes to keep its existing ARD for next year, the "RETAIN" box should be ticked. If the company wishes to change its ARD for next year to the same date as its made up to date on this return, the "CHANGE" box should be ticked. If the company is filing early and no box is ticked or both boxes are ticked, the form will be returned by the CRO for correction. This section does not apply to a new company filing its first (six months) annual return post-incorporation. (S.346/349 Companies Act 2014).
- note four(i)** In compliance with section 288 Companies Act 2014, the financial year start and end dates must be entered by all companies (whether or not financial statements are attached to the B1) unless it is a B1 filed for the company's first (6 month) annual return or a Form B73 is attached.
- (ii) If the return is filed with a form B73, or it is the first (six months) return of the company, no financial statements need be attached and no financial year details need be entered.
- (iii) Insert the date of the start and end of the financial year covered by the financial statements approved by the board and signed by two directors for the relevant year (where the company has two or more directors) or by the director (where the company is a LTD company and has a sole director). Pursuant to s347, Companies Act, 2014, the financial statements must be made up to a date not more than nine months earlier than the date to which the return is made up.
- (iv) Under s.288(1) Companies Act 2014, a company's first financial year is the period beginning with the date of its incorporation and ending no more than 18 months after that date. Each subsequent financial year begins the day immediately after its previous financial year end and continues for 12 months (or 7 days shorter or longer than 12 months). A company may, by filing a Form B83 with the Registrar, apply to alter its current or its previous financial year end date, which date will then become its financial year end date for the future. Such an application may only be made once in every five years unless the company is exempted by s.288(10) CA 2014.
- (v) In the case of a company's first full annual return with financial statements (ie normally 18 months after incorporation) the financial statements may be in respect of a financial year ending on any date between nine months prior to the ARD and the ARD itself, but they must not exceed the period of eighteen months since incorporation.
- note five** To qualify as a micro, small or medium company, a company must satisfy two or more of the following conditions:

Size/abridgement Exemption	Turnover does not exceed	Balance sheet total does not exceed	Average number of employees does not exceed
Micro	€700,000	€350,000	10
Small	€12 Million	€6 Million	50
Medium	€40 Million	€20 Million	250

If the company does not meet any of these, then they are deemed to be a large company.

- note six** To avail of an audit exemption, certain statutory conditions must be satisfied by the company under the terms of Chapters 15 or 16 of Part 6 of the Companies Act 2014. The company may **not** claim audit exemption if it is late in filing this annual return or was late in filing its last annual return or is a public limited company (PLC) or is a public unlimited company (PUC) or a public unlimited company with no share capital (PULC) or is an ineligible entity (s.275)
- note seven** A company may, once in every five years, extend its Annual Return Date (ARD) by up to six months by filing a Form B73 with the CRO. The Form B73 may be filed with a B1 form which must be ON TIME. No financial statements are required to be filed with this B1. Form B73 should not be filed with the company's first annual return after incorporation (the six-month return) as this would only shorten the time available to file the first full annual return with financial statements. The change in ARD arising from filing a Form B73 cannot result in there being more than nine months between the end of the previous financial year and the ARD. (See *note four (iv)* regarding altering financial year end).
- note eight** Where no financial statements are being attached to the annual return, this should be indicated by ticking the relevant box in this section of the form.
- Under s.996 and s.1220, Companies Act 2014 respectively, Designated Activity Companies (DACs) and Companies Limited by Guarantee (CLGs) which have been formed for charitable purposes, and which have been granted an exemption by the Charities Regulatory Authority, are not required to attach financial statements to their annual return. However they are required to annex a special auditors report to the return unless they are entitled to and have availed themselves of the small company audit exemption or the dormant company audit exemption (Chapters 15 & 16 Part 6 Companies Act 2014) in which case they do not need to file the special auditor's report.
- Certain unlimited companies (ULCs) which are covered by s.1274 Companies Act 2014 are required to prepare financial statements and annex them to their annual return. Unlimited companies (ULCs) which are not covered by section 1274 and come under s.1277 of the CA 2014 are required to annex an auditor's report to its annual return unless it is entitled to and has availed itself of the small company audit exemption or the dormant company audit exemption (Chapters 15 & 16 of Part 6 of the CA 2014).
- note nine** All statutory auditors must be registered on the Public Register of Auditors and must have an Auditor's Registration Number (ARN) in order to be entitled to carry out audits in Ireland. The Register of Auditors is held by the CRO - and may be checked on the CRO website - see www.cro.ie. The ARN is a unique number that is allocated to each individual auditor and/or firm of auditors by its Recognised Accountancy Body (RAB) when they are placed on the Public Register of Auditors. The ARN must be entered in this section of the form whenever an auditor's report is attached to the annual return.
- The ARN entered on the field must exactly match that of the individual auditor or firm of auditors whose name appears on the auditor's report either included in the financial statement or separately attached to the annual return form (where applicable). In all other cases it should be left blank. The officers of a company are responsible for ensuring that the person who signs-off on the auditor's report is a qualified auditor who is on the Register of Auditors. Filing false information with the Registrar of Companies is a category 2 offence under s406 Companies Act 2014 and acting as an auditor when not qualified to do so is an offence prosecutable by the ODCE.
- note ten** Give the address at the date of this return. Any change of registered office must be notified to the CRO on a Form B2.
- note eleven** If not kept at the registered office, state the address(es) where the register of members, register of debenture holders, and register of directors and secretaries of the company are kept, and where copies of directors' service contracts/memoranda of same (if applicable) are retained. Where the records are retained at an accessible website, the CRO should be notified of the relevant website address.
- Any change to where the register is kept should be notified to the CRO on a Form B3.
- note twelve** (i) For each Secretary, director and registered person who is an individual, please insert their full name (Initials will not suffice), his/her usual residential address, and his/her date of birth where required. Company officers must be 18 years of age or over. (s131 Companies Act 2014).
- (ii) Where the secretary is a body corporate, please insert its corporate name, registration number, and registered office address where required. This applies to body corporates registered outside the State as well as Irish companies. A trading name or business name will not suffice.
- (iii) Where the Secretary is a firm and all the partners are joint secretaries of the company, the name and principal office of the firm will be accepted in lieu of the names and addresses of all the partners.
- note thirteen** Any former forename and surname must also be stated. This does not include (a) in the case of a person usually known by a title different from his or her surname, the name by which he or she was known previous to the adoption of or succession to the title; or (b) in the case of any person, a former forename or surname where that name or surname was changed or disused before the person bearing the name attained age 18 years or has been changed or disused for a period of not less than 20 years; or (c) in the case of a married person or civil partner, the name or surname by which he/she was known prior to the marriage/civil partnership.

note fourteen CRO issues reminders regarding annual returns and other administrative reminders to companies by email. If you wish your company and secretary to receive such reminders by email, you may supply a relevant office email address for this purpose to the CRO.

It is important that the email address provided for the company, in particular, is a working/monitored address as this will be the main address used for ARD reminder notices and is the address to which new electronic Certificates of Incorporation will be issued by CRO to companies who convert to new company types, or change their name, under the Companies Act 2014. This email service is optional and, in providing an email address to the CRO, the company should do so in the knowledge that the B1 form will be accessible to the public through the CRO website. You can use CORE (www.core.ie) to unsubscribe from the CRO's e-mail service at any time and each e-mail message also provides a link to where one can unsubscribe.

note fifteen **Returns made up to 7th November 2013 or later:** S26 Electoral Act 1997, as amended by S17 Electoral (Amendment)(Political Funding) Act 2012, requires details of contributions for political purposes, **in excess of €200 in the aggregate**, to any political party, member of the Dáil or Seanad, MEP or candidate in any Dáil, Seanad or European election or to any third party (a 'third party' is a person who accepts a contribution for political purposes which exceeds €100 in the year concerned), made by the company in the year to which the annual return relates (i.e. the period since the effective date of the previous year's annual return, up to and including the effective date of the current return), to be declared in the annual return and directors' report of the company in respect of that year. **Returns made up to 6th November 2013 or earlier:** S26 Electoral Act 1997 requires details of contributions for political purposes, **in excess of €5,079 in the aggregate**, to any political party, member of the Dáil or Seanad, MEP or candidate in any Dáil, Seanad or European election or to any third party (a 'third party' is a person who accepts a contribution for political purposes which exceeds €100 in the year concerned), made by the company in the year to which the annual return relates (i.e. the period since the effective date of the previous year's annual return, up to and including the effective date of the current return), to be declared in the annual return and directors' report of the company in respect of that year.

The particulars must be sufficient to identify the value of each political donation and to whom the donation was made. A wide definition of "donation" is set out in s22 of the Electoral Act 1997 (as amended by s.49 Electoral (Amendment) Act) 2001 and s7 Electoral (Amendment)(Political Funding) Act 2012) and s46 Electoral Act 1997 and includes services supplied without charge, a donation of property or goods or the free use of same.

note sixteen Please tick the box if the director is an alternate (substitute) director. If the company's constitution so permits and subject to compliance with those regulations, a director may appoint a person to be an alternate director on his/her behalf. The appointment of any person to act as director is notifiable by a company to the CRO, regardless of how the appointment is described, on a Form B10. The company is statutorily obliged to notify the CRO of the addition to and removal of each person from its register. In the event that a full-time director who has appointed an alternate director ceases to act as director, the company is required to notify the CRO of the termination of appointment of the full-time director and of his/her alternate by filing a Form B10. Note: The CRO accepts no responsibility for maintaining the link between a full-time director and his/her alternate.

note seventeen Company name and number of other bodies corporate, whether incorporated in the State or elsewhere, except for bodies (a) of which the person has not been a director at any time during the past five years; (b) of which the company is (or was at the relevant time) a wholly owned subsidiary; or (c) which are (or were at the relevant time) wholly owned subsidiaries either of the company or of another body corporate of which the company is or was the wholly owned subsidiary. Pursuant to s142 Companies Act 2014, a person shall not at a particular time be a director of more than 25 companies. However, under s142(3), certain directorships are not reckoned for the purposes of s142(1).

note eighteen State the place of incorporation where the company was incorporated outside the State.

note nineteen Under section 39 Companies Act 2014, if the Board of Directors of a company wishes to authorise any person to bind the company generally (not just in specific transactions) it can register that person with the CRO. A sole director of a LTD company does not need to be authorised (per s.40 CA 2014). Notification to the CRO of authorisation and de-authorisation of a Registered Person can be effected using Form B46. Where "not applicable" or "none" is appropriate, please state this.

note twenty The page on Authorised/Issued Share Capital and List of Past & Present Members does not apply to a Company Limited by Guarantee (CLG) or a Public Unlimited Company without a share capital (PULC). The amount of the authorised share capital of a company may be found in the share capital clause of the company's constitution. LTD companies registered under Part 2 of the Companies Act 2014 may have no authorised share capital in which case the none/not applicable box should be ticked. The issued share capital of the company may be obtained from the company's Register of Members. Where applicable a company may only issue shares from the type and amount of the shares it is authorised to issue.

The Companies Act 2014 requires detailed information on Shares & Debentures to be provided in the Notes to the Financial Statements (see s.318) and in the Director's Report (see s.329), whether the company is filing full, abridged or audit exempt Financial Statements unless the company qualifies for small/micro company regime.

note twentyone A full list of members (ie shareholders) is required with the return. Full names must be provided in all cases as initials will not suffice. Companies with a large number of shareholders may provide a list on a CD - please tick the box if this is being done. Please give the total number of shares held by each member at the date of the previous return (or, if first return, date of incorporation) and the total number held at the date of this return. Where joint shareholders exist, name either all joint shareholders or the first shareholder and "Another".

- note twenty two** Private companies (LTDs, DACs & ULCs) must provide details of the shares transferred since the company's last ARD or, if first return, since date of incorporation.
- note twenty three** Any other company type which has a share capital, need only provide the name and address of each member, the share class and number of shares held by them at the date of this return.
- note twenty four** Section 347(1) Companies Act 2014 sets out the documents that must be annexed to an annual return in all cases. Section 347(2) states that the reference in s.347(1) to a copy of a document is a reference to a copy of a document that satisfies the following conditions: (a) it is a true copy of the original save for the difference that the signature(s) on the original, and any date(s) thereon, shall appear in typeset form on the copy and (b) it is accompanied by a certificate that bears the signature of a director and the secretary of the company in electronic or written form, stating that the copy is a true copy of the original (and one such certificate relating to all of the documents mentioned in section 347(1) suffices). Tick one box only.
- note twenty five** The form cannot be signed by one individual acting as both a director and secretary. The form must be signed by two persons. A LTD company with one director must have a separate secretary.
- note twenty six** A director shall include his or her personal public service number (PPSN) (or, in any case where the director does not have a PPSN, such other information concerning the identity of the director as stands determined by the Registrar for the purposes of this section). The PPSN and the name registered with the Department of Social Protection will not form part of the company record and will not be made available to the public.
The Identified Person Number (IPN) is used for the purpose of verification of a person's identity where the director does not have an Irish PPS number assigned to them.
It can be obtained by submitting Form VIF on CORE.
- note twenty seven** Other name may be used when a person habitually uses, is known as, or uses their middle name as part of their full name.

GIVEN under my hand,
7 June 2023

DARA CALLEARY,
Minister of State at the Department of Enterprise, Trade and
Employment.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

The purpose of these Regulations is to prescribe amended forms for the purposes of sections 22(2), 149(8), 149(9), 152(3) and 343(4) of the Companies Act 2014.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
D08 XAO6

Tel: 046 942 3100
r-phost: publications@opw.ie

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