



STATUTORY INSTRUMENTS.

**S.I. No. 329 of 2025**



COMPANIES ACT 2014 (FEES) REGULATIONS 2025

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## COMPANIES ACT 2014 (FEES) REGULATIONS 2025

I, NIAMH SMYTH, Minister of State at the Department of Enterprise, Tourism and Employment, in exercise of the powers conferred on me by sections 12(1), 28(2), 28(8), 414(1), 414(2), 737(5), 889(1), 891(1) and 1419(3)(c) of the Companies Act 2014 (No. 38 of 2014) (as adapted by the Enterprise, Trade and Employment (Alteration of Name of Department and Title of Minister) Order 2025 (S.I. No. 172 of 2025)) and the Enterprise, Tourism and Employment (Delegation of Ministerial Functions) (No. 2) Order 2025 (S.I. No. 241 of 2025), hereby make the following regulations:

1. These Regulations may be cited as the Companies Act 2014 (Fees) Regulations 2025.

2. In these Regulations—

“Act of 2014” means the Companies Act 2014 (No. 38 of 2014);

“Council Regulation” means Council Regulation (EC) No. 2157/2001 of 8 October 2001 on the Statute for a European company (SE);

“electronic form” means in relation to the doing of any act specified in the second column to the table of fees set out in the Schedule the doing of that act by means of the electronic filing system in use by the Registrar;

“paper form” means, in relation to a matter specified in the second column to the table of fees set out in the Schedule—

- (a) the filing of a document or an application in paper form, or
- (b) the inspection of a document or an application submitted in paper form, or
- (c) the submission of a document in paper form, or
- (d) the provision of a certified or uncertified copy of a document by the Registrar.

“qualifying partnership” has the meaning assigned to it by Regulation 5 of the Regulations of 2019;

“Regulations of 2007” means the European Communities (European Public Limited Liability Company) Regulations 2007 (S.I. No. 21 of 2007);

“Regulations of 2019” means the European Union (Qualifying Partnerships: Accounting and Auditing) Regulations 2019 (S.I. No. 597 of 2019);

“Societas Europaea” shall be construed in accordance with the Regulations of 2007.

3. The fees to be paid to the Registrar are those set out in the third and fourth columns of the Schedule to these Regulations opposite the mention of the matter specified in the second column of the Schedule.

4. Where the Registrar directs pursuant to section 30(3)(b) of the Act of 2014 that a company change its name, any fee that would, but for this Regulation, be required to be paid in respect of the registration of that change shall not be charged, levied or paid.

5. The Companies Act 2014 (Fees) Regulations 2023 (S.I. No. 294 of 2023) are revoked.

## SCHEDULE

*Regulation 3*

## TABLE OF FEES

Reference Number	Matter in respect of which Fee is payable	Amount of Fee  Paper Form	Amount of Fee  Electronic Form
(1)	(2)	(3)	(4)
1.	Registration of any company (other than a Societas Europaea or an external company under Part 21 of the Act of 2014) under the Act of 2014	Not applicable	€50
2.	Statement of director's disqualification under the law of another state submitted, together with notice of appointment, pursuant to sections 23(2) or 150(2)(b) of the Act of 2014	Nil	Not applicable
3.	Application to reserve a name pursuant to section 28(2) of the Act of 2014	Not applicable	€25
4.	Application, pursuant to section 28(8), for an extension of the period for which a company name has been reserved pursuant to section 28(2) of the Act of 2014	Not applicable	€25
5.	Entry of new name in the register in place of the former name pursuant to section 30(5) of the Act of 2014	€100	€50
6.	Notice of appointment or revocation of authorisation of an electronic filing agent pursuant to sections 35 or 36 of the Act of 2014	Not applicable	Nil
7.	Giving of a notice of a change in the situation of the registered office of a company pursuant to section 50(3) of the Act of 2014	Not applicable	Nil
8.	Return of allotments under sections 70(7), 1021(9), 1031(6) and 1032(7) of the Act of 2014	Not applicable	€15

Reference Number	Matter in respect of which Fee is payable	Amount of Fee Paper Form	Amount of Fee Electronic Form
(1)	(2)	(3)	(4)
9.	Variation of company capital under sections 83(6) and 92(1) of the Act of 2014	Not applicable	€15
10.	Notice of increase in authorised capital under section 93(2) of the Act of 2014	Not applicable	€15
11.	Application for a grant of a certificate pursuant to section 140(2) of the Act of 2014	€40	Not applicable
12.	Delivery of a notice pursuant to section 142(4) of the Act of 2014	€40	Not applicable
13.	Sending of notification of a change of director or secretary, or of any particulars contained in the register pursuant to section 149(8) of the Act of 2014	Not applicable	Nil
14.	Sending of notification of a change in certain particulars of a director pursuant to section 149(9) of the Act of 2014	Not applicable	Nil
15.	Sending notice of resignation by officer of a company pursuant to section 152(3)(b) of the Act of 2014 where the company has failed to file a notice in accordance with section 149(8) of that Act	Not applicable	€15
16.	Forwarding of an ordinary resolution or agreement, or a special resolution or agreement (other than a special resolution or agreement relating to a change of name of a company pursuant to section 30 of the Act of 2014) pursuant to section 198(1) of the Act of 2014 and any document lodged in connection with such resolution	Not applicable	€15
17.	Sending of a notice of the place where the registers maintained by a company under section 216(6) of the Act of 2014 are kept or of any change in that place	€15	Nil

Reference Number  (1)	Matter in respect of which Fee is payable  (2)	Amount of Fee  Paper Form  (3)	Amount of Fee  Electronic Form  (4)
18.	Delivery of annual return within the period referred to in subsections (2) and (3) of section 343 of the Act of 2014	Not applicable	€20
19.	Delivery of an annual return later than the period referred to in subsections (2) and (3) of section 343 of the Act of 2014	Not applicable	€120 plus €3 in respect of each day on which the failure to file the return continues after the statutory filing period, subject to a maximum fee of €1,220 for each return
20.	Delivery of nomination of a new annual return date, pursuant to section 346(2)(b) of the Act of 2014	Not applicable	Nil
21.	Sending, pursuant to section 399(3)(a) of the Act of 2014, a copy of a notice under section 399(1)(i) of that Act	Nil	Not applicable
22.	Registration of a charge under sections 409(3) or 1301(4)(a) of the Act of 2014	Not applicable	€40
23.	Registration of a charge notice under sections 409(4)(a) or 1301(4)(a) of the Act of 2014	Not applicable	€40
24.	Registration of charge notice under sections 409(4)(b) or 1301(4)(a) of the Act of 2014	Not applicable	Nil
25.	Registration of a charge to which sections 411(2) or 1301(4)(b) of the Act of 2014 applies or a judgment mortgage to which section 413 of that Act applies	€40	Not applicable
26.	Satisfaction of a charge under paragraphs (a) or (b) of section 416(1) of the Act of 2014	Not applicable	€15

Reference Number	Matter in respect of which Fee is payable	Amount of Fee Paper Form	Amount of Fee Electronic Form
(1)	(2)	(3)	(4)
27.	Receivers abstract under sections 430(3) or 441(2) of the Act of 2014	Not applicable	€15
28.	Notice of appointment of receiver under section 436(1)(b) of the Act of 2014	Not applicable	€15
29.	Notice of cessation of appointment of receiver under section 436(2) of the Act of 2014	Not applicable	€15
30.	Notice of appointment of process advisor under section 558J(2)(a) of the Act of 2014	Not applicable	€15
31.	Notice of approval of a rescue plan under section 558Z(5) of the Act of 2014	Not applicable	€15
32.	Delivery of a certified copy of any order made by the relevant court under sections 558ZD or 558ZZ pursuant to section 558ZE(4) of the Act of 2014	Not applicable	€15
33.	Delivery of a certified copy of the order made by the relevant court under section 558ZL(2) pursuant to section 558ZL(3)(a) of the Act of 2014	Not applicable	€15
34.	Delivery of a certified copy of any order made by the relevant court under subsections (1) and (2) of section 558ZV pursuant to section 558ZV(6) of the Act of 2014	Not applicable	€15
35.	Notice of resignation of process advisor under section 558ZW(4)(a) of the Act of 2014	Not applicable	€15
36.	Notice of appointment of process advisor under section 558ZX(2)(a)(i) of the Act of 2014	Not applicable	€15
37.	Notice of appointment of liquidator under section 592(1) of the Act of 2014	Not applicable	€15

Reference Number	Matter in respect of which Fee is payable	Amount of Fee Paper Form	Amount of Fee Electronic Form
(1)	(2)	(3)	(4)
38.	Resignation of liquidator under section 641(2) of the Act of 2014	Not applicable	€15
39.	Removal of liquidator under section 643(3) of the Act of 2014	Not applicable	€15
40.	Appointment of liquidator under section 643(5) of the Act of 2014	Not applicable	€15
41.	Liquidator's account of his or her acts and dealings under subsections (3) or (6) of section 680 of the Act of 2014	Not applicable	€15
42.	Information about the progress of a liquidation under section 681(2) of the Act of 2014	Not applicable	€15
43.	Liquidator's final statement of account under sections 705(4)(a) or 706(4)(a) of the Act of 2014	Not applicable	€15
44.	Liquidator's return of final meeting for the purposes of subsections (4)(b) or (6) of section 705 of the Act of 2014	Not applicable	€15
45.	Liquidator's return of final meeting for the purposes of subsections (4)(b) or (6) of section 706 of the Act of 2014	Not applicable	€15
46.	Application for voluntary strike-off under section 731(1) of the Act of 2014	Not applicable	€15
47.	Application for cancellation of voluntary strike-off process under section 732(4) of the Act of 2014	€15	Not applicable
48.	Application for restoration of a company pursuant to section 737(1) of the Act of 2014	Not applicable	€300



Reference Number  (1)	Matter in respect of which Fee is payable  (2)	Amount of Fee  Paper Form  (3)	Amount of Fee  Electronic Form  (4)
49.	Each inspection of any register kept in the office for the registration of companies (including the register referred to in section 414 of the Act of 2014) pursuant to section 891(1)(a) of the Act of 2014	€3.50	€3.50
50.	Provision of an electronic certified copy certificate of incorporation for public sector use pursuant to section 891(1)(b) of the Act of 2014	Not applicable	Nil
51.	Provision of a certified copy of any matter entered in the register kept by the Registrar for the registration of companies (including the register referred to in section 414 of the Act of 2014) pursuant to paragraphs (b) or (c) of section 891(1) of the Act of 2014	€12	€12
52.	Provision of an uncertified copy of any matter entered in the register kept by the Registrar for the registration of companies (including the register referred to in section 414 of the Act of 2014) pursuant to paragraphs (b) or (c) of section 891(1) of the Act of 2014	€2.50	€2.50
53.	Provision of an uncertified copy of the statutory financial statements of a company (delivered in accordance with subsections (2) and (3) of section 343) pursuant to section 891(1)(c) of the Act of 2014	Nil	Nil
54.	Application for a certificate pursuant to section 1010 of the Act of 2014	€300	Not applicable
55.	Application for re-registration of a company in any of the ways provided for under Part 20 of the Act of 2014	€60	Not applicable

Reference Number	Matter in respect of which Fee is payable	Amount of Fee  Paper Form	Amount of Fee  Electronic Form
(1)	(2)	(3)	(4)
56.	Application for registration of an external company under Part 21 of the Act of 2014	Not applicable	€50
57.	Alteration in the Memorandum/Articles of an external company under paragraphs (a) and (b) of section 1302(3) and section 1304(3)(a) of the Act of 2014	Not applicable	€15
58.	Change in directors/secretary/persons who represent an external company/authorised person/persons responsible for compliance under sections 1302(3)(c) and 1304(3)(a) of the Act of 2014	Not applicable	€15
59.	Delivery of a notice of the alteration of the change in address of the branch pursuant to sections 1302(3)(d) or 1304(3)(a) of the Act of 2014	€15	Nil
60.	Notification of winding up/closure of branch of an external company under paragraphs (e) and (f) of section 1302(3) and paragraphs (b) and (c) of section 1304(3) of the Act of 2014	Not applicable	€15
61.	Return of accounting documents of an external company under sections 1303(1) and 1305(1) of the Act of 2014	Not applicable	€15
62.	For dealing with an application made under section 1410(1) of the Act of 2014 for registration as a company in the State by means of continuation from a relevant jurisdiction	€445	Not applicable
63.	For dealing with an application made under section 1413(1) of the Act of 2014 for deregistration as a company in the State on continuance in a relevant jurisdiction	€445	Not applicable

Reference Number  (1)	Matter in respect of which Fee is payable  (2)	Amount of Fee  Paper Form  (3)	Amount of Fee  Electronic Form  (4)
64.	Delivery of a copy of a payment report or consolidated payment report under sections 1459(1) or 1460(1) of the Act of 2014	€15	Not applicable
65.	Application for the formation by merger of a Societas Europaea pursuant to Regulation 4(1)(a) of the Regulations of 2007	€100	Not applicable
66.	Application for the formation of a holding Societas Europaea pursuant to Regulation 4(1)(b) of the Regulations of 2007	€100	Not applicable
67.	Application for the formation of a subsidiary Societas Europaea pursuant to Regulation 4(1)(c) of the Regulations of 2007	€100	Not applicable
68.	Application for the conversion of a public limited company to a Societas Europaea pursuant to Regulation 4(1)(d) of the Regulations of 2007	€100	Not applicable
69.	Application for the formation of a subsidiary Societas Europaea of a Societas Europaea pursuant to Regulation 4(1)(e) of the Regulations of 2007	€60	Not applicable
70.	Application to transfer a Societas Europaea's registered office to the State pursuant to Regulation 5 of the Regulations of 2007	€100	Not applicable
71.	Application to register the transfer of a Societas Europaea's registered office from the State pursuant to Regulation 7 of the Regulations of 2007	€100	Not applicable

Reference Number  (1)	Matter in respect of which Fee is payable  (2)	Amount of Fee  Paper Form  (3)	Amount of Fee  Electronic Form  (4)
72.	Delivery to the Registrar, pursuant to Regulation 4(1) of the Regulations of 2007, of particulars for publication set out in Article 21 of the Council Regulation in respect of the formation of a Societas Europaea by means of a merger where the Societas Europaea will be registered outside the State	€100	Not applicable
73.	Delivery to the Registrar of draft terms of conversion of a Societas Europaea into a public limited company for publication by the Registrar pursuant to Article 66(4) of the Council Regulation	€100	Not applicable
74.	Delivery of nomination of a new financial year end date by a qualifying partnership, pursuant to section 288(4) of the Act of 2014 as applied by Regulation 7 of the Regulations of 2019	€15	Not applicable
75.	Delivery of annual return by a qualifying partnership within the period referred to in subsections (2) and (3) of section 343 of the Act of 2014 as applied by Regulations 7 and 21 of the Regulations of 2019	€20	Not applicable
76.	Delivery of an annual return later than the period referred to in subsections (2) and (3) of section 343 of the Act of 2014 as applied by Regulation 7 of the Regulations of 2019	€120 plus €3 in respect of each day on which the failure to file the return continues after the statutory filing period, subject to a maximum fee of €1,220 for each return	Not applicable

<b>Reference Number</b>	<b>Matter in respect of which Fee is payable</b>	<b>Amount of Fee  Paper Form</b>	<b>Amount of Fee  Electronic Form</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
77.	Delivery of nomination of a new annual return date by a qualifying partnership, pursuant to section 346(2)(b) of the Act of 2014 as applied by Regulation 7 of the Regulations of 2019	Nil	Not applicable
78.	Delivery of nomination of a new annual return date by a qualifying partnership that is a holding company or a holding company's subsidiary undertaking, pursuant to section 346(5) of the Act of 2014 as applied by Regulation 7 of the Regulations of 2019	€15	Not applicable
79.	Delivery of revised financial statements or a revised report by a qualifying partnership, pursuant to section 376(2) of the Act of 2014 as applied by Regulation 7 of the Regulations of 2019	€15	Not applicable
80.	Delivery of a copy of a payment report or consolidated payment report by a qualifying partnership, pursuant to sections 1459(1) or 1460(1) of the Act of 2014 as applied by Regulation 7 of the Regulations of 2019	€15	Not applicable

GIVEN under my hand,  
15 July 2025

NIAMH SMYTH,  
Minister of State at the Department of Enterprise, Tourism and  
Employment

EXPLANATORY NOTE

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

These Regulations set out the fees to be paid to the Registrar of Companies in respect of matters under the Companies Act 2014 and revoke the Companies Act 2014 (Fees) Regulations 2023 (S.I. No. 294 of 2023).

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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