



STATUTORY INSTRUMENTS.

**S.I. No. 674 of 2021**



COMPANIES ACT 2014 (FEES) (NO. 2) REGULATIONS 2021

S.I. No. 674 of 2021

COMPANIES ACT 2014 (FEES) (NO. 2) REGULATIONS 2021

I, ROBERT TROY, Minister of State at the Department of Enterprise, Trade 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 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 2020 (S.I. No. 580 of 2020)), hereby make the following regulations:

1. (1) These Regulations may be cited as the Companies Act 2014 (Fees) (No. 2) Regulations 2021.

(2) These Regulations shall come into operation on 8 December 2021.

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 of Companies;

“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;

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

“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

*Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 10th December, 2021.*

shall not be charged, levied or paid.

5. (1) On or after 1 March 2022, the Schedule to these Regulations is amended —

- (a) in reference number 16 by substituting:
  - (i) in column (3), “Not applicable” for “€15”, and
  - (ii) in column (4), “€15” for “Nil”,
- (b) in column (3) of reference numbers 26 to 29 and 37 to 46 by substituting “Not applicable” for “€15”, and
- (c) in column (3) of reference number 48 by substituting “Not applicable” for “€300”.

6. The Companies Act 2014 (Fees) Regulations 2021 (S.I. No. 395 of 2021) are revoked.

## SCHEDULE

*Regulation 3*

## TABLE OF FEES

<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>
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	€15	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	€15	€15

<b>Reference Number</b> <b>(1)</b>	<b>Matter in respect of which Fee is payable</b> <b>(2)</b>	<b>Amount of Fee Paper Form</b> <b>(3)</b>	<b>Amount of Fee Electronic Form</b> <b>(4)</b>
9.	Variation of company capital under sections 83(6) and 92(1) of the Act of 2014	€15	€15
10.	Notice of increase in authorised capital under section 93(2) of the Act of 2014	€15	€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	€40	Nil
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	€15	Nil

<b>Reference Number</b> <b>(1)</b>	<b>Matter in respect of which Fee is payable</b> <b>(2)</b>	<b>Amount of Fee Paper Form</b> <b>(3)</b>	<b>Amount of Fee Electronic Form</b> <b>(4)</b>
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
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, of a copy of a notice under subsection (1)(i) of that section	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

<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>
26.	Satisfaction of a charge under paragraph (a) or (b) of section 416(1) of the Act of 2014	€15	€15
27.	Receivers abstract under sections 430(3) or 441(2) of the Act of 2014	€15	€15
28.	Notice of appointment of receiver under section 436(1)(b) of the Act of 2014	€15	€15
29.	Notice of cessation of appointment of receiver under section 436(2) of the Act of 2014	€15	€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 section 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

<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>
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 592(1) of the Act of 2014	€15	€15
38.	Resignation of liquidator under section 641(2) of the Act of 2014	€15	€15
39.	Removal of liquidator under section 643(3) of the Act of 2014	€15	€15
40.	Appointment of liquidator under section 643(5) of the Act of 2014	€15	€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	€15	€15
42.	Information about the progress of a liquidation under section 681(2) of the Act of 2014	€15	€15
43.	Liquidator's final statement of account under sections 705(4)(a) or 706(4)(a) of the Act of 2014	€15	€15
44.	Liquidator's return of final meeting under subsections (4)(b) or (6) of section 705 of the Act of 2014	€15	€15
45.	Liquidator's return of final meeting under subsections (4)(b) or (6) of section 706 of the Act of 2014	€15	€15
46.	Application for voluntary strike-off under section 731(1) of the Act of 2014	€15	€15
47.	Application for cancellation of voluntary strike-off process under section 732(4) of the Act of 2014	€15	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>
48.	Application for restoration of a company pursuant to section 737(1) of the Act of 2014	€300	€300
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 of Companies for the registration of companies (including the register referred to in section 414 of the Act of 2014) pursuant to paragraph (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 aforesaid pursuant to section 891(1) of the Act of 2014	€2.50	€2.50
53.	Application for a certificate pursuant to section 1010 of the Act of 2014	€300	Not applicable
54.	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
55.	Application for registration of an external company under Part 21 of the Act of 2014	€60	€50

<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>
56.	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	€15	€15
57.	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	€15	€15
58.	Delivery of a notice of the alteration of the change in address of the branch pursuant to section 1302(3)(d) or section 1304(3)(a) of the Act of 2014	€15	Nil
59.	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	€15	€15
60.	Return of accounting documents of an external company under sections 1303(1) and 1305(1) of the Act of 2014	€15	€15
61.	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
62.	For dealing with an application made under section 1413(1) of the Act of 2014 for de-registration as a company in the State on continuance in a relevant jurisdiction	€445	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>
(1)	(2)	(3)	(4)
63.	Application for the formation by merger of a Societas Europaea pursuant to Regulation 4(1)(a) of the Regulations of 2007	€100	Not applicable
64.	Application for the formation of a holding Societas Europaea pursuant to Regulation 4(1)(b) of the Regulations of 2007	€100	Not applicable
65.	Application for the formation of a subsidiary Societas Europaea pursuant to Regulation 4(1)(c) of the Regulations of 2007	€100	Not applicable
66.	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
67.	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
68.	Application to transfer a Societas Europaea's registered office to the State pursuant to Regulation 5 of the Regulations of 2007	€100	Not applicable
69.	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

<b>Reference Number</b> <b>(1)</b>	<b>Matter in respect of which Fee is payable</b> <b>(2)</b>	<b>Amount of Fee Paper Form</b> <b>(3)</b>	<b>Amount of Fee Electronic Form</b> <b>(4)</b>
70.	Delivery to the Registrar of Companies, 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
71.	Delivery to the Registrar of Companies 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
72.	Re-registration of a Societas Europaea as a public limited company following approval by the general meeting of the Societas Europaea of the draft terms of conversion pursuant to Article 66(6) of the Council Regulation	€100	Not applicable
73.	Subject to this Schedule, application for registration of, or delivery or giving of, any document to the Registrar of Companies, pursuant to the Act of 2014	€15	(Where applicable nil)

GIVEN under my hand,  
8 December 2021

ROBERT TROY,  
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)*

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 2021 (S.I. No. 395 of 2021).

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](mailto:publications@opw.ie)

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
MOUNTSHANNON ROAD,  
KILMAINHAM, DUBLIN 8,  
D08 XAO6

Tel: 046 942 3100  
E-mail: [publications@opw.ie](mailto:publications@opw.ie)

€3.50

