

Annual Return

Section 343(4) 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

Return made up to
notes two and three

Day Month Year

If this return is made up to a date earlier than the company's existing Annual Return Date (ARD), one of the following boxes must be ticked.

- The company wishes to **RETAIN** its existing ARD for next year.
- The company wishes to **CHANGE** its ARD for next year to the same date next year as "the Return made up to" date on this return.

Financial year
note four

From Day Month Year To Day Month Year

Audit exemption
note five

Please tick the box if the company is claiming the exemption from audit in respect of the financial year covered by the financial statements attached to this return.

- Small company exemption. *(Chapter 15 Part 6 Companies Act 2014).*
- Small group exemption. *(Chapter 15 Part 6 Companies Act 2014).*
- Dormant company exemption. *(Chapter 16 Part 6 Companies Act 2014)*

Reason why no Financial Statements are attached
note seven

- First return after incorporation (Six-month return)
- Form B73 accompanies this Form B1. *note six*
- Company stands exempted under s.996(2) or s.1220(2). Company is formed for charitable purposes and is exempted by the Charities Regulatory Authority.
- Company stands exempted under s.1277(5). Company is a non-designated Private Unlimited Company (ULC) and is also audit exempt.

Auditor Registration Number
note eight

Auditor Registration Number (ARN) must be entered where auditors report is attached.

Presenter details

Person to whom queries can be addressed Registered on www.core.ie? Yes No

Name
Address
Telephone number
Email
DX number/Exchange

<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	Fax number
<input type="text"/>	Contact Person
<input type="text"/>	Reference number

Registered office

note nine

Postcode

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Company's email address:

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note thirteen

Other addresses

note ten

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

Secretary

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

Surname

--

Forename

--

note eleven

Former surname

--

Former forename

--

note twelve

Date of birth

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

note eleven

Residential address

note eleven

Postcode

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Secretary's email address:

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note thirteen

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

Body corporate name

Registration Number of Body Corporate

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Registered office

note eleven

Postcode

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Secretary's email address:

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note thirteen

Donations for political purposes

note fourteen

None

Name of person or political party to whom donation was made

Value of donation

€/	<input type="text"/>
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Directors

including shadow/alternate directors, if any

Surname
Forename
note eleven

Former surname
Former forename
note twelve

Date of birth

Day Month Year *note eleven*

Alternate director *note fifteen*

Residential address
note eleven

Postcode

EEA resident *note one*

Business occupation

Nationality

Other directorships
(past and present)

Company *note sixteen*

Place of incorporation *note seventeen*

Company number

Surname
Forename
note eleven

Former surname
Former forename
note twelve

Date of birth

Day Month Year *note eleven*

Alternate director *note fifteen*

Residential address
note eleven

Postcode

EEA resident *note one*

Business occupation

Nationality

Other directorships
(past and present)

Company *note sixteen*

Place of incorporation *note seventeen*

Company number

Registered Person

note eighteen

None/not applicable

Surname
Forename
note eleven

Date of birth

Day Month Year *note eleven*

Date of appointment

Day Month Year

Residential address
note eleven

Postcode

Authorised share capital (if any)

note nineteen

Total amount of authorised share capital

€/_

None/Not applicable

Issued share capital (insert nominal values)

note nineteen

Total amount of issued share capital

€/_

List of past and present members

note twenty

Persons holding shares on the date to which the annual return has been made up for 20____ (insert year) and of persons who have held shares therein at any time since the date of the last return, or in the case of the first return, the date of incorporation of the company.

Tick box if the list of past and present members is submitted on CD.

Name and Address	Share class	Numbers held at date of last return <i>note twenty one</i>	Number transferred & date <i>note twenty two</i>	Particulars of transferee <i>note twenty two</i>	Total number held at date of this return <i>note twenty one</i>

Total number held at date of this return

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.

Please tick the relevant box below (one box only): *note twenty three*

WE HEREBY CERTIFY that all documents which are required under Part 6 of 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).

Or

WE HEREBY CERTIFY that all documents which are required under the Companies Acts 1963 to 2013 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 and that

(iii) *note twenty four*

The company is not a private company.

Or

The company is a private company and has not since the date of the last annual return (or the date of incorporation if this is the first return) issued any invitation to the public to subscribe for any shares or debentures in the company.

Or

The company is a private company with more than 149 members, the excess of the number of members over 149 consisting wholly of persons who, under section 17(4) Companies Act 2014, are not included in reckoning the number of members.

Signed
note 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.
- Where the space provided on Form B1 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.
- The Secretary and Director who sign this Form may not be the same individual.
- Presenter details should be entered on page 1 in order to ensure that queries can be addressed/documents returned to the correct person. 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 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. Where a company is not entitled to avail of an audit exemption – whether by filing late or otherwise - the Registrar of Companies has no power to waive the statutory requirement that audited financial statements be filed. 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).

Where a company applies to the District Court or the High Court and is granted extra time to file, subject to the terms of the Court Order being complied with, the company will not incur late penalties or lose its audit exemption for the year(s) in question (*see note two (iv)*). (S343 Companies Act 2014).

note six 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 seven 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 eight 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 nine 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 ten 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 eleven (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 twelve 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 thirteen 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 fourteen **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.

If sufficient space is not provided please attach the details on a continuation sheet. If no such donations were made during the period covered by this annual return, tick the box to indicate "None".

note fifteen 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 sixteen 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 seventeen State the place of incorporation where the company was incorporated outside the State.

note eighteen 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 nineteen 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.

note twenty 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. Where there are more than five members the list should be continued on a Continuation Sheet in alphabetical order with each Continuation Sheet marked as such. The list may also be provided on a CD - please tick the box if this is being done. (*continues on page 9*)

- note twenty (cntd)** 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 one** 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 two** 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 three** 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 four** Please tick the appropriate box(es).
- 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.

Further information

- Financial Statements** On Page 5, where certifying the Financial Statements, please ensure that the Act(s) quoted in the Certification that you tick, correspond with the Act(s) that the Financial Statements have been prepared under.
- Residential address** The residential address of an officer of a company is their usual residential address unless an exemption has been granted under section 150(11) of the Companies Act 2014, in which case the address stated is the company's registered office address.
- Penalties/ Deadline for delivery** The annual return is required to be DELIVERED to the CRO not later than 28 days after the ARD or within 28 days of such earlier date to which the return may have been made up. Non-filing of an annual return is a serious offence and leaves the company liable to late filing penalties, loss of entitlement to claim audit exemption, possible prosecution of company and/or directors and/or strike-off. A late filing penalty of €100 will become due on the day after the expiry of the filing deadline, with a daily penalty amount of €3 accruing thereafter in addition to the prescribed fee.
- Timeliness of financial statements** The financial statements annexed to the annual return are required to (a) cover the period since the end of the period covered in the last set of financial statements filed with the CRO, and (b) be made up to a date not earlier by more than nine months prior to the date to which the annual return is made up. This nine month rule may necessitate the company's ARD having to be brought forward or set back.
- Delivery to the CRO** When completed and signed, please file the B1 with the CRO. Please note that the 2014 Companies Act places the responsibility for prompt DELIVERY of documents to the CRO on the company itself. Therefore, under the law, the CRO cannot grant any concessions in respect of documents which are not delivered to the Registrar on time as a result of being lost or delayed in the ordinary post. CRO recommends use of a time guaranteed delivery service which requires collection of a signature on delivery. Certificates of posting don't provide proof of delivery. If you file your B1 and financial statements fully electronically no documents need be posted to the CRO - see www.cro.ie.
- Professional advice:** If you have any difficulty completing this annual return, you should consult Information Leaflet 23 or seek professional advice.
- CRO address** When completed and signed, please file with the CRO. The Public Office is at 14 Parnell Square, Dublin 1, D01 E6W8. DX address: 145001. The Dx (Document Exchange) service is an alternative to filing by post.
- If submitting by post, send with prescribed fee to the Registrar of Companies at: Companies Registration Office, O'Brien Road, Carlow, R93 E920.**
- DX Address: 271004. DX Exchange: Carlow 2**
- Payment** If paying by cheque, postal order or bank draft, please make the fee payable to the Companies Registration Office. Cheques or bank drafts must be drawn on a bank in the Republic of Ireland.
- The CRO plans to phase out the handling of cheques and other paper forms of payment from 2016. Consider other electronic options for payment - see www.cro.ie for more details regarding customer accounts, credit card/debit card payment options.

Please carefully study the explanatory notes above. A Form B1 that is not completed correctly or is not accompanied by the correct documents or fee is liable to be rejected and returned to the presenter by the CRO (under s898 CA 2014). Unless the document, duly corrected, is relogged in the CRO within 14 days, it will be deemed to have never been delivered to the CRO.

FURTHER INFORMATION ON COMPLETION OF FORM B1, INCLUDING THE PRESCRIBED FEE, IS AVAILABLE IN INFORMATION LEAFLET 23 AND FROM www.cro.ie OR BY E-MAIL info@cro.ie