



CRO Stakeholders Forum

Meeting Details

Date	23 September 2026
Location	Online via MS Teams
Meeting Title	CRO Stakeholders Forum
Attendees	CRO/RBO: Niamh Nolan Roisin Coogan Sean Smith Stakeholders: Andrew Lambe (Company Bureau) Lorraine O’Riordan (FOD) Deirdre Mooney (William Fry) Gavin Clare (EY Law Ireland) Grace Curran (Matheson) Sean Kavanagh (Company Formations Intl) Oliver Holt (Deloitte) Laura Fallon (KSI Faulkner Orr) Trudy Kealy (PWC) Jenny McGowran (Simmons) Conor Sweeney (CLS Chartered Secretaries) Dee Moran (Chartered Accountants Ire) Jim McGourty (A&L Goodbody) Patrick Butler (Philip Lee) Stuart Connolly (Open Forest) Lillian Halpin (Chartered Accountants Ire) Sue Jesper (Company Formations Intl) Alistair Conway (Accountancy Matters) Linda Murray (Deloitte) Sarah Colfer (Mazars) Taine Bueno (Open Forest) Kathryn Maybury (Komsec) Jillian O’Sullivan (Grant Thornton) Salvador Nash (KPMG) Michelle Murphy (Crowley Corporate Ltd) Pauline McKeown (Contracting Plus) James Byrne (Browne Jacobson) John Donnelly (Startupshop) Ray Hunt (McCann Fitzgerald) Eoin Paterson (Maples) Niamh Mulrooney (Midwest Corporate Services Ltd) Anne Murphy Mark Murphy (EPIC Investment Partners)

	Nick Metcalfe (Law Society of Ireland) Gagani Nidesha (Company Formations Intl) Eileen O'Connor (Beauchamps) Apologies Maureen O'Sullivan Ronan Fahy Paul McHenry Elaine Nolan Patrick Kearney (Xeinadin) Eugene Hayes (Midwest Corporate Services Ltd) Ruairi Cosgrove (PWC)
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Discussion Highlights

Minutes of the last meeting

The minutes of the previous meeting, which had previously been circulated and uploaded on the CRO website, were formally adopted.

Niamh Nolan introduced the meeting.

CRO Updates

Niamh Nolan provided the following updates for New Companies:

Fé Phráinn applications received on 15th September are currently being processed and ordinary applications received on 8th September are being processed.

RCN – Reservation of a Company Name application received on 22nd September are currently being processed

Roisin Coogan provided the following update

Form B1 - Annual Return General: **10/09/2026**

Form B1 - First Annual Return: **16/09/2026**

Form B1 - Annual Return for Non-Designated ULC's: **11/09/2026**

District Court Section has received 1,000 applications for extension of time so far this year. These figures are in line with last year at the mid-point of the year.

Sean Smith provided the following enforcement update:

For the Enforcement side:

- Since the involuntary strike off process was recommended in August 2025, there have been 3937 companies struck off the register to date.
- The Enforcement Section ramped up the process from 100 companies targeted per week to 500 companies in May 2026 and then again to 1000 companies per week in August 2026.
- It is estimated that the backlog will be addressed by quarter 2 of 2027

B10 updates:

- Turnaround time for B10s remains at 3 to 4 working days.
- There has been a sizeable increase on the amount of B10s submitted without the signature and/or consent pages being signed and dated.
- There are also B10 submissions without a signature or a consent page.

RBO Update

Niamh Nolan updated the group of the following:

RBO filing compliance: 90.57%

I&Ps: 77.85%

Stats as of 11th September and compared to same time 2025

Submissions saw an increase of: 10%

Reported discrepancies: 2,478 which is an increase of 40%. Switched to online applications in July with a 2-week deadline for receipt of manual forms. 211 were received by end August

Enquiries:

-Tier 1: 410 (56% more than 2025)

-Tier 2: 178,599 (66 % more than 2025)

Non-compliance reports: 137 (a decrease of 65% from 2025)

Enforcement notices issued year to date: 3645 (incorporated from Sept 2025 to May 2026)

Average compliance for newly incorporated companies is 82%

Average compliance following 1st enforcement letter is 96% (new companies)

There is a pause on 2nd enforcements

Legitimate interest access is currently in development and testing stage and is anticipated to be live and ready for the 10th November effective date.

RBO is currently working on the provision of Article 10 for July 2024

Implementation of EU Directives

Niamh gave a brief update. The iXBRL project has been approved, and the RFT is to be issued shortly. This will allow the CRO to implement CSRD and ESAP.

Peak Filing

Roisin gave a brief update on preparations by the CRO in anticipation of peak filing. 56,000 annual returns are due to be filed by 25 November 2026. The database has been upgraded to improve performance and capacity. Additional processors to support better system response times have been implemented. The waiting room is in place with an inactive time out after 10 minutes. The CRO has a communication plan to encourage early filing and advise on any issues.

Stakeholder issues notified to the CRO

- *Registration of business names for partnerships (Gavin Clare)*

Gavin Clare raised a query regarding amending a business name for partnership.

The following Section of the Registration of Business Names Act is relevant with regard to the signature provisions for partnerships:

- 5.—(1) *The statement required for the purpose of registration must be signed-*
- (a) in the case of an individual—by him, and*
 - (b) in the case of a body corporate—by a director or secretary thereof, and*
 - (c) in the case of a firm, either—*

*(i) by all the individuals who are partners, and by a director or the secretary of all bodies corporate who are partners, or
(ii) by some individual who is a partner, or a director or the secretary of some body corporate which is a partner,
and in a case to which paragraph (c) (ii) applies must be verified by a statutory declaration made by the signatory.*

Therefore, there are two alternatives:

- The form is signed by the entirety of the partnership; or
- The form is signed by or by an officer of one of the partners with a statutory declaration thereafter

The first method can be submitted electronically but the second method requires manual submission since a statutory declaration cannot be submitted electronically under the RBNA.

- *Company incorporations and letters of No Objection (Jim McGourty)*

Jim McGourty raised a question in relation to letters of no objection in relation to company incorporations, specifically in relation to how they should be provided to the CRO. Niamh Nolan outlined the position that the letter of no objection should be provided by one of the company directors, on headed paper. The headed paper should state the company name, number, registered address and should list the names of all the current directors of that company. Where there is a group of companies providing letters of no objection, one letter will suffice, providing all of the companies within that group are listed on the letter.

- *Partnership forms, H5 form, online SAPs (Salvador Nash)*

Partnership forms were not dealt with during the meeting, as the queries had been responded to in advance of the meeting. For information, the queries and answers were:

FORM QP1

Page 1

- (a) Qualifying Partnership Number: Can you indicate the circumstances where a Qualifying Partnership Number (“QPN”) is required. I ask because, in the case of many of our clients, the qualifying partnerships are limited partnerships already registered with the CRO and which have been issued with limited partnership numbers. **Answer:** *Where a partnership is already registered as a Limited Partnership, a QPN is not required, the LP number can be used.*
- (b) For an existing limited partnership that has a limited partnership number, we note that this number should be completed in the field “Limited Partnership Registration Number”. **Answer:** *Most presenters are removing QPN and replacing it with the LP Number.*

Page 2

- (a) Subsidiary Partnership: At the bottom of page 2 the form requests, “names of the partners of the *subsidiary partnership*”. Note 14 does not provide any guidance or definition of what a subsidiary partnership is. Can you advise what information is required by this section of the form? Indeed, perhaps the word “subsidiary” is not necessary? **Answer:** *Partners can either be: Individuals, Corporate bodies or another partnership hence “subsidiary*

- (b) In respect to a partner, who is an individual, please advise how the form can be completed as it does not make any provision for an individual partner. You might also indicate the information required for an individual partner. **Answer:** *Individual partners can cross out where it says company and add their details into the slot clarifying they are an individual or they can add an extra page listing themselves as an individual. The data required from each partner is: Name, Address, Postal Code, Email and Company number if applicable.*

Page 4

- (a) Where a past partner is to be disclosed on page 4, please confirm that it is only the name and address of the past partner that is required (e.g. is there a requirement to disclose the date on which they ceased to be a partner/the date on which they transferred their partnership interest to a new partner). If there is a requirement to disclose a transfer of partnership interest to a new partner, does the new partner's name and address need to be included in this section as well? **Answer:** *Where a past partner is a **limited partner** they should have resigned via LP2, we would already have a record so there should be no need to record. However, where they are a **qualifying partner**, there is no register so this information would have to be provided as we would not previously have been put on notice of the change.*
- (b) Note 15 provides that in the case of limited partnerships, the form should be signed by one general partner (where there is only one general partner) and by two general partners (where there is more than one general partner).
- Where a general partner is a company, can you confirm that the company seal of that corporate general partner should be affixed to the form QP1? **Answer:** *Company Seal is always required for Limited Partnership Documents, this requirement is referred to on the website.*
 - Assuming the answer to the foregoing question is yes, and where the Constitution of the corporate general partner requires just one signature when the seal is affixed (being a director or the company secretary of the corporate general partner), will one such signature on behalf of the corporate general partner be acceptable on the form? If not, are two signatures on behalf of a corporate partner required and who should these signatures be: two directors / one director and the company secretary? **Answer:** *The partnership should adhere to the guidelines of the Registrar which are that two signatures are required along with the corporate seal for each partner where those partners are a corporate body. A total of 4 signatures and 2 seals are required where the two partners are corporate bodies*
 - Please advise how we can accommodate the signing of the form QP1 in a case where there are two corporate general partners which, depending on your responses above, could require two different company seals to be affixed and up to four signatures (two on behalf of each of the two corporate general partners). **Answer:** *Presenters are free to submit an additional signature page if they need more space.*

FORMS QP73 and QP83

- We note that the forms only include a field for the QPN. As stated above, as our clients are limited partnerships registered with the CRO and have limited partnership numbers. Please advise whether or not the limited partnership number is required. **Answer:** *Where a partnership already has a LP number, they have replaced QPN123 with LP123*

(a) We also note that the forms do not provide any guidance in relation to the signing of the forms. There is provision for one signature on each of the forms.

Where the qualifying partnership filing a form QP73 or QP83 is a limited partnership:-

- Who should sign the form? Are the signatures the same as those required for the form QP1 (i.e. one general partner (where there is only one general partner) and two general partners (where there is more than one general partner))? **Answer:** *The signatures should be the same as the other forms, note 5 mentions All the partners are to be listed if the partner is not a company/limited partnership.*
- Where a general partner is a company, can you confirm that the company seal of that corporate general partner should be affixed to the forms? **Answer:** *As per our website, seals are always required where a partner is a corporate body.*
- Assuming the answer to the foregoing question is yes, and where the Constitution of the corporate general partner requires just one signature when the seal is affixed (being a director or the company secretary of the corporate general partner), will one such signature on behalf of the corporate general partner be acceptable on the form? If not, are two signatures on behalf of a corporate partner required and who should these signatures be: two directors / one director and the company secretary? **Answer:** *As above. The partnership should adhere to the guidelines of the Registrar. 2 signatures are required along with the corporate seal for each partner where that partner is a corporate body. A total of 4 signatures and 2 seals are required where the two partners are corporate bodies.*
- Please advise how we can accommodate the signing of the forms where, depending on your responses above, two different company seals may need to be affixed and up to four signatures (two on behalf of each of two corporate general partners). **Answer:** *Again, presenters are free to submit an additional signature page if they need more space.*

H5 & online SAPs: An update was requested on the status of these forms. The SAPs are being developed along with the outstanding amendments to the Companies Act 2024. These will all be implemented together.

- **Bilingual auto-correspondence (Patrick Butler)**

Patrick Butler raised the new format of auto-correspondence, which is now being sent in both Irish and English, with Irish being first. This format is causing some confusion as the subject line is normally checked for key words, which are not immediately apparent. Patrick requested that the format be changed to English first, then Irish. Several other stakeholders agreed. Niamh Nolan noted that she had sought clarification from An Comisinéir Teanga and they had confirmed that Irish must be first. It was then suggested that the key word (e.g. registered/received/returned) be listed in Irish, then English, with the remainder of the email following the current format. The CRO will check whether this is possible.

- **Minors as beneficial owners (Kathryn Maybury)**

Kathryn raised the question as to whether beneficial owners who are minors can sign forms. While this question was not answered directly at the meeting, the RBO's response is that the only form which may require a signature is a VIF/IPN where the ben owner (minor) does not have an Irish PPSN.

No other RBO forms require signatures as all filings are made online. Anyone acting on behalf of the entity in question, presenter or company officer may file ben owner info with the RBO. This can also include the ben owner themselves filing directly.

AOB:

Sean Smith raised the issue of bonds being addressed to the wrong sections of the CRO. There are approximately between 3000 and 4000 bond renewals due in the next 4 months and it makes a huge difference if they are sent to the correct address

The correct addresses are:

If the Bond is for a New Company Incorporation and is being sent in to accompany an A1 application, the Bond needs to be addressed to:

New Companies
Companies Registration Office,
Bloom House,
Gloucester Place Lower,
Dublin 1

If the Bond is for a company already incorporated and is to renew an expiring bond, or if the Bond is to accompany a B10 submission which leaves the company without an EEA resident director the Bond needs to be addressed to:

ALIST / Bonding Section
Companies Registration Office,
Bloom House,
Gloucester Place Lower,
Dublin 1

Action Items

- Next forum date: 9th December at 10am by video conference.