



[Exchange Rates from Around The World](#)  
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<b>Official Language:</b>	English, Irish (Gaelic)
<b>Monetary Unit:</b>	Punt
<b>Stock Exchanges:</b>	The Irish Stock Exchange
<b>Regulatory Authority:</b>	The Securities and Futures Authority (UK)

## Forms of Business Enterprise

*Public limited company (PLC)*

*Private limited company (Ltd)*

*Partnership*

*Joint venture*

*Branches of foreign company*

*Sole proprietorship*

## Audited Statements

Listed companies must release annual reports to the Registrar of Companies within six months of the year end. The annual report must include a list of shareholders, particulars of the directors and secretary, the amount of the company's total indebtedness for mortgage payments and charges and certain other statutory information. In almost all cases, audited financial statements must be part of the annual report.

Companies must report interim results within four months after the semi-annual period.

## Consolidated Statements

The parent undertaking of a group must prepare consolidated accounts that include all subsidiary undertakings, including unincorporated entities such as partnerships, as well as limited companies. An undertaking is a subsidiary if the parent company controls a majority of the voting rights.

## Company Registration and Filing Location

Companies are required to register and file official documents centrally with the Registrar of Companies at the Companies Registration Office in Dublin.

## Access to Filings

A postal service is available from the Registrar of Companies.

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## Filing Requirements

**PLC:** Audited annual and group accounts and annual returns (including dormant companies). Six monthly interims.

**Ltd:** Financial statements including the directors' report, balance sheet auditor's report etc. Small and medium-sized Ltds may file abridged accounts with Companies House. "Small" = 50 or less employees; a turnover of Iœ2.5m or less and total assets of less than Iœ1.25m. "Medium-sized" = 250 or less employees; a turnover of Iœ10m or less and total assets of Iœ5m. In both cases at least two of the requirements have to have been met for the past two financial years.

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## Filing Dates

**Annual report:** Within 60 days of the AGM, within nine months of the end of the accounting period.

**Interim report:** Within four months of the half-year end.

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## Additional Information

The Companies Act requires every company to hold an annual general meeting each year, no later than 15 months after the previous meeting. The first meeting need not be held in the year of incorporation, but must be held within 18 months of incorporation. At least 21 days' written notice must be given before a meeting is held.

The Central Bank will soon become the Regulatory Authority for the Irish Stock Exchange. Presently, the Exchange is supervised as part of the International Stock Exchange of the UK and Republic of Ireland. Separation from the London Stock Exchange is intended for June 1995.

Accounts are filed in English or Irish.

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