Irish companies | Electoral Commission donations and loans in Northern Ireland You are in the Who can you accept donations and loans from? section Home donations and loans in Northern Ireland Who can you accept donations and loans from? View the navigation tree Go to main guidance section: donations and loans in Northern Ireland Terms we use in this guidance Which donations are covered by the rules? What do you need to do when you receive a donation? How do you work out the value of a donation? Crowdfunding Auction prizes Sponsorship What must you record when you accept a donation? What do you do if you receive a donation from an impermissible or unidentifiable source? Which loans are covered by the rules? What do you need to do before you enter into a loan? How do you work out the value of a loan? What must you record when you enter into a loan? What do you do if you have a loan from an impermissible source? Who can you accept donations and loans from? UK individuals Irish individuals UK companies Irish companies UK limited liability partnerships Irish limited liability partnerships UK unincorporated associations Irish unincorporated associations UK trusts Irish trusts Public funds and visits outside the UK Other sources Which donations and loans do you need to report? How to report donations and loans Irish companies What makes an Irish company permissible? An Irish company is permissible if it is: registered as a company at the Companies Registration Office Ireland incorporated in a Member State of the EU, and has an office in Ireland or Northern Ireland from which the carrying out of one or more of its principal activities is directed You must be sure that the company meets all three criteria. How do I check Irish company registration and EU incorporation? You should check the register at the Companies Registration Office Ireland at core.cro.ie . You must check where the company is incorporated. Non-Irish companies may have a branch or place of business in Ireland but may not be incorporated within the EU. How do you check if the company is carrying out one or more of its principal activities in Ireland or Northern Ireland? You must be satisfied that the company has an office in Ireland or Northern Ireland from which the carrying out of one or more of its principal activities is directed. The business can be non-profit-making. Even if you have direct personal knowledge of the company, you should check with Companies Registration Office Ireland to see if: the company is still active the company's accounts and annual return are overdue A company may still be carrying out one or more of its principal activities if it is in liquidation, dormant or late in filing documents, but you should make extra checks to satisfy yourself that this is the case. For any company, you should consider looking at: the company's website relevant trade, telephone directories or reputable websites the latest accounts filed at Companies Registration Office Ireland If you are still not sure if the company is carrying out one or more of its principal activities you should ask for written confirmation that one or more of the company's principal activities are directed from its office in Ireland or Northern Ireland. What do you need to record? You must record: the name as it is shown on the register the company's registered office address the registered company number Last updated: 31 March 2022 Book traversal links for Irish companies UK companies UK limited liability partnerships