

Irish limited liability partnerships | 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 limited liability partnerships What makes an Irish limited liability partnership permissible? An Irish limited liability partnership (LLP) is a permissible donor or lender if it is: registered as an LLP with the Companies Registration Office Ireland has an office in Ireland or Northern Ireland from which the carrying out of one or more of its principal activities is directed How do you check permissibility? To check the permissibility of an Irish LLP you should check the register at the Companies Registration Office Ireland at [core.cro.ie](http://core.cro.ie) . How do you check if the LLP is carrying out one or more of its principal activities in Ireland or Northern Ireland? You must be satisfied that the LLP 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 LLP, you should check with the Companies Registration Office Ireland to see if: the LLP is still active the LLP's accounts and annual return are overdue A LLP 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 LLP, you should consider looking at: the LLP's website relevant trade, telephone directories or reputable websites the latest accounts filed at the Companies Registration Office Ireland If you are still not sure if the LLP is permissible you should ask for written confirmation that one or more of the LLP'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 LLP's registered office address Last updated: 31 March 2022 Book traversal links for Irish limited liability partnerships UK limited liability partnerships UK unincorporated associations