

Grounds for involuntary strike off

726. The grounds referred to in section 725 (1)(a) are:

- (a) the company has failed to make an annual return as required by section 343;
- (b) the Revenue Commissioners have given a notice under section 882 (3) of the Taxes Consolidation Act 1997 to the Registrar of the company's failure to deliver the statement required under section 882 of that Act;
- (c) the Registrar has reasonable cause to believe that section 137 (1) is not being complied with in relation to the company;
- (d) the company is being wound up and the Registrar has reasonable cause to believe that no liquidator is acting;
- (e) the company is being wound up and the Registrar has reasonable cause to believe that the affairs of the company are fully wound up and that the returns required to be made by the liquidator have not been made for a period of 6 consecutive months;
- (f) there are no persons recorded in the office of the Registrar as being current directors of the company.