

Conditions for voluntary strike off

731. (1) A company may apply to the Registrar to be struck off the register if the following conditions are satisfied:

(a) the circumstances relating to the company are such as to give the Registrar reasonable cause to believe that it has never carried on business or has ceased to carry on business;

(b) the company has, within 3 months before the date of the application, by special resolution—

(i) resolved to apply to the Registrar to be struck off the register on the ground that it has never carried on business or has ceased to carry on business; and

(ii) resolved that pending the determination (or, should it sooner occur, the cancellation, at its request, of this process) of its application to be struck off, the company will not carry on any business or incur any liabilities;

(c) the company has delivered to the Registrar all annual returns required by section 343 that are outstanding in respect of the company as at the date of the application;

(d) the company has delivered to the Registrar a certificate in the prescribed form signed by each director certifying that as at the date of the application—

(i) the amount of any assets of the company does not exceed €150;

(ii) the amount of any liabilities of the company (including contingent and prospective liabilities) does not exceed €150; and

(iii) the company is not a party to ongoing or pending litigation;

(e) the Registrar has received from the Revenue Commissioners written confirmation dated not more than 3 months before the date on which the Registrar receives the application that the Revenue Commissioners do not object to the company being struck off the register; and

(f) the company has caused an advertisement, in the prescribed form, of its intention to apply to be struck off the register to be published within 30 days before the date of the application in at least 1 daily newspaper circulating in the State.

(2) Where an application under this section by a company to be struck off the register is made within one year after the date on which the company has changed its name or its registered office (or both), then, as the case may be—

(a) the former name of the company, as well as the existing name of the company, or

(b) the former address, as well as the current address, of the company's registered office, or

(c) both its former name and the former address of its registered office, as well as the existing name of the company and the current address of its registered office,

shall be stated in the advertisement referred to in subsection (1)(f).