

## CHAPTER 2 Filing obligations of external companies

### Filing obligations of EEA company

1302. (1) An EEA company that establishes a branch in the State shall, within 30 days after the date of its doing so, deliver to the Registrar a certified copy of its constitutive documents.

(2) An EEA company that establishes a branch in the State shall, within 30 days after the date of its doing so, notify the Registrar of, or as the case may be, deliver to the Registrar (in either case in the prescribed manner) the following particulars or matters—

(a) its name and legal form and the name of the branch if that is different from its name;

(b) a copy of its certificate of incorporation;

(c) the address of the branch;

(d) the activities at the branch;

(e) the place of registration of the company and the number under which it is registered;

(f) a list of its directors and secretary and any other persons who are authorised to represent the company in dealings with third parties and in legal proceedings together with the following particulars relating to each such person:

(i) present forename and surname and any former forename and surname;

(ii) date of birth;

(iii) usual residential address;

(iv) nationality;

(v) business occupation, if any;

(vi) particulars of any other directorships of bodies corporate, whether incorporated in the State or elsewhere, held by that person; and

(vii) the extent of that person's powers in relation to the activities of the branch;

(g) the name and addresses of some one or more persons resident in the State who is or are—

(i) authorised to accept service of documents required to be served on the EEA company, and

(ii) authorised to ensure compliance with the provisions of this Part together with a consent signed by each such person to act in that capacity;

(h) unless it is a credit or financial institution, copies of its latest accounting documents, that is to say the latest accounting documents—

(i) prepared in relation to a financial year of the company (in accordance with the laws of the EEA state in which it is incorporated), and

(ii) made public (in accordance with those laws) before the end of the period allowed for compliance with subsection (1) in respect of the branch, or if earlier, the date on which the company complies with subsection (1) in respect of the branch.

(3) An EEA company that establishes a branch in the State shall also deliver to the Registrar, in the prescribed manner, the following documents and notices within 30 days after the date of the occurrence of the event concerned, namely—

(a) any document making or evidencing an alteration in its constitutive documents,

(b) every amended text of its constitutive documents,

(c) notice of a change among the persons referred to in subsection (2)(f) or (g) or in any of the particulars relating to such persons, specifying the date of the change,

(d) notice of a change in the address referred to in subsection (2)(c) together with the new address of the branch,

(e) notice of the winding up of the company, the appointment of one or more liquidators, particulars concerning them and their powers and the termination of the winding up in accordance with disclosure by the company as provided for in Article 2(h), (j) and (k) of the 2009 Directive and particulars concerning insolvency proceedings, arrangements, compositions or any analogous proceedings to which the company is subject, and

(f) notice of the closure of the branch or its otherwise ceasing to be established in the State.

(4) Section 149 (12) shall apply for the purposes of subsection (2)(f).

(5) The reference in subsection (2)(h) to a copy of an accounting document is a reference to a copy that satisfies the following conditions—

(a) it is a true copy of the original save for the difference that the signature or signatures on the original, and any date or dates thereon, shall appear in typeset form on the copy; and

(b) it is accompanied by a certificate of a director and the secretary of the company, that bears the signature of the director and the secretary in electronic or written form, stating that the copy is a true

copy of the original (and one such certificate relating to all of the accounting documents mentioned in subsection (2) suffices and the foregoing statement need not be qualified on account of the difference permitted by paragraph (a) as to the form of a signature or of a date).

(6) The documents and information referred to in subsection (2), and in subsection (3), other than paragraphs (a) and (b) of that subsection, shall be made available by the Registrar to the system of interconnection of registers.

(7) For the purposes of communications between registers (through the system of interconnection of registers) the Registrar shall assign a unique identifier to each branch which shall include elements to identify the branch as a branch in the State, to identify the number assigned to the branch in the register and other appropriate elements to avoid identification errors.

(8) On receipt of information, through the system of interconnection of registers, that an EEA company, that has established a branch or branches in the State, has been wound up, dissolved or otherwise removed from the register in the state in which it is incorporated, the Registrar shall, as soon as practicable, enter in the register, in respect of each branch recorded in the register, the fact that the company has been so removed from the first-mentioned register save that this subsection shall not apply in any case in which the company has been so removed as a result of any change in the legal form of the company, a merger or division, or a cross border transfer of its registered office.

(9) If subsection (1), (2) or (3) is not complied with by an EEA company, the company and any officer of it who is in default shall be guilty of a category 3 offence.