

SUBSIDIARY LEGISLATION 16.07**CIVIL CODE (SECOND SCHEDULE) (FEES)
REGULATIONS**

24th September, 2010

LEGAL NOTICE 439 of 2010.

1. The title of these regulations is the Civil Code (Second Schedule) (Fees) Regulations 2010. Citation..

2. The fees prescribed in the Schedule shall be the fees to be levied in relation to the registration of organisations and all ancillary matters. Fees.

3. Where the assets of an organisation are expressed in a currency other than euro, the fees prescribed by these regulations, in relation to the registration of documents, shall be levied on the basis of the euro equivalent of such other currency, calculated on the date on which a document is delivered, given to or served on the Registrar for registration; and the exchange rate to be used shall be the middle rate of exchange set by the European Central Bank on the date aforesaid. Currency.

4. (1) For the calculation by the Registrar of the value of the assets which may exist within an organisation at the date of registration or the value of the assets at the date when the annual fee is due, the administrators shall submit a declaration in writing declaring such value. Such declaration shall be based on the latest accounts of the organisation and may be adjusted by material events, which may be known to the administrators, which have affected the value of the assets held by the organisation at the relevant time. In the event that it is not possible to calculate the value of the assets of the organisation as aforesaid, the applicable fee shall be the maximum fee applicable in terms of the Schedule. Declaration.

(2) When the organisation has established any cell, the value of assets for the purposes of these regulations and the payment of the relative initial and annual registration fees shall be calculated separately and shall apply to each cell independently of the organisation itself and of other cells.

(3) The Registrar shall rely on such declaration made by the administrators.

(4) For the determination as to whether an organisation is enrolled, or is in the process of being enrolled, with the Commissioner for Voluntary Organisations, the Registrar shall rely on a certified copy of the certificate of enrolment or in its absence a declaration by the administrators of the organisation.

(5) If an organisation which was in the process of being enrolled as a voluntary organisation does not subsequently become enrolled for any reason, the administrators shall notify the Registrar of such event in writing within three months of a final decision against enrollment of the organisation as a voluntary

organisation and the difference in fees due shall be paid to the Registrar in accordance with these regulations.

(6) Should the administrators make any false declaration or fail to give notice with regard to the matters stated in this regulation, the administrators shall be jointly and severally liable with the organisation for the difference in fees due and this apart from any other sanction to which they may be subject under applicable law.

Application.

5. On filing the application to register, the applicant organisation may notify the Registrar in writing of a date later than the anniversary of its registration as the date on which the annual fees shall be payable in subsequent years. In such case the applicant shall pay such pro rata fees, to be calculated by the Registrar based on the date of registration, as shall be due for the additional period between the anniversary date of registration and the selected later date.

SCHEDULE

Fees

Initial Registration Fee	
A Registration Fee shall be payable on application to register an organisation as follows:	
(a) where the initial and any additional assets of the organisation on the date of registration:	
(i) do not exceed €1,500	€350
(ii) exceed €1,500 but do not exceed €3,000	€350 with the addition of €23 for each €1,000 or part thereof in excess of €1,500
(iii) exceed €3,000 but do not exceed €10,000	€420 with the addition of €11 for each €1,000 or part thereof in excess of €3,000
(iv) exceed €10,000 but do not exceed €20,000	€652 with the addition of €11 for each €11,646 or part thereof in excess of €10,000
(v) exceed €20,000	€815 with the addition of €11 for each €11,646 or part thereof in excess of €20,000 up to the a maximum of €1,747
and the same fees shall be applicable on notice of the establishment of any cell within any organisation	
Provided that such fees as are paid on an application for registration shall be refundable should the applicant later decide to withdraw the application prior to registration but this shall be subject to the deduction of an administration fee of 10% of the fees paid on application for processing the application to such date but no such fee shall be charged in the case of an enrolled voluntary organisation.	
(b) in respect of organisations (and any cells thereof), including foreign or international organisations, which declare that they are enrolled or are in the process of being enrolled with the Commissioner of Voluntary Organisations, the fees in this Schedule shall be reduced to 10% of the above sums with a minimum of €35	

(c)	Registration of a conversion of an organisation being converted from -	
	(i) an organisation registered as a foundation to an association	€35
	(ii) a foundation to a trust	€35
(d)	Registration of an amalgamation of two or more organisations into one	€35
(e)	Registration of a division of an organisation into two or more organisations	€35
(f)	Registration of a foreign or international organisation	€350
Annual Registration Fee		
The Annual Fee is due on the anniversary of the date of registration and shall be payable on the assets of the organisation on such date:		
(a)	Private organisations and purpose organisations which are not enrolled with the Commissioner for Voluntary Organisations whose net assets:	
	(i) do not exceed €1,500	€163
	(ii) exceed €1,500 but do not exceed €10,000	€326
	(iii) exceed €10,000 but do not exceed €20,000	€490
	(iv) exceed €20,000	€650
and the same fees shall be applicable to any cell of an organisation.		
(b)	Social purpose and non-profit organisations and any cells thereof, including foreign or international organisations, which are enrolled with the Commissioner for Voluntary Organisations.	€10
(c)	Foreign or international organisations:	€350
Provided that such fees shall not be due if at the time when the annual fee becomes due a notice of winding up or cancellation has been filed at the Public Registry or the organisation is otherwise in the process of being wound up or having its registration cancelled.		
Physical inspection of documents		€2.33
Certificate of Registration or, in case of foreign or international organisations, written confirmation of registration		€23
Good standing certificates		€23