



STATUTORY INSTRUMENTS.

**S.I. No. 328 of 2025**

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COMPANIES ACT 2014 (FORMS) REGULATIONS 2025

S.I. No. 328 of 2025

COMPANIES ACT 2014 (FORMS) REGULATIONS 2025

I, NIAMH SMYTH, Minister of State at the Department of Enterprise, Tourism and Employment, in exercise of the powers conferred on me by sections 12(1), 83(6), 288(4) and 346(2)(b) of the Companies Act 2014 (No. 38 of 2014) (as adapted by the Enterprise, Trade and Employment (Alteration of Name of Department and Title of Minister) Order 2025 (S.I. No. 172 of 2025)) and the Enterprise, Tourism and Employment (Delegation of Ministerial Functions) (No. 2) Order 2025 (S.I. No. 241 of 2025), hereby make the following regulations:

1. These Regulations may be cited as the Companies Act 2014 (Forms) Regulations 2025.

2. In these Regulations—

“Act of 2014” means the Companies Act 2014 (No. 38 of 2014);

“Regulations of 2019” means the European Union (Qualifying Partnerships: Accounting and Auditing) Regulations 2019 (S.I. No. 597 of 2019).

3. The form (Form B7) set out in Part 1 of the Schedule is substituted for the form set out in Schedule 1 of the Companies Act 2014 (Forms) (No. 2) Regulations 2015 (S.I. No. 212 of 2015).

4. The form (Form QP83) set out in Part 2 of the Schedule is prescribed for the purposes of section 288(4) of the Act of 2014 as applied by Regulation 7 of the Regulations of 2019.

5. The form (Form QP73) set out in Part 3 of the Schedule is prescribed for the purposes of section 346(2)(b) of the Act of 2014 as applied by Regulation 7 of the Regulations of 2019.

## SCHEDULE

## Regulation 3

## PART 1

**B7**
**Variation of company capital**  
 Section 83(6) Companies Act 2014

(This form also serves as notice of  
alteration of share capital under  
section 92(1) Companies Act 2014)

Company number

       
Please complete using black typescript or **BOLD CAPITALS**, referring to explanatory notes

Company name

in full

  


Date effective

note one

 Day Month Year  
     

 OR made from Day Month Year to Day Month Year  
         

Description of change

note two  
note three
  
  
  
  
  
  
  


Certification

note four

I hereby certify that the particulars contained in this form are correct and have been given in accordance  
with the Notes on Completion of Form B7.

Signature

Name in bold capitals or typescript

☐ Director ☐ Secretary

Date

Presenter details

Name

Address

Telephone

Email

Dx Number/Exchange

<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	Fax number
<input type="text"/>	Contact person
<input type="text"/>	Reference number

**NOTES ON COMPLETION OF FORM B7**

These notes should be read in conjunction with the relevant legislation.

**General** This form must be completed correctly, in full and in accordance with the following notes. Every section of the form must be completed. Where "not applicable", "nil" or "none" is appropriate, please state.

Where the space provided on Form B7 is considered inadequate, the information should be presented on a continuation sheet in the same format as the relevant section in the form. The use of a continuation sheet must be so indicated in the relevant section.

**note one** This return must be made within 30 days of that date and where there is a range of variation of company capital, the dates of only the first and last changes should be entered and the delivery of the return should be effected within 30 days of the first date.

**note two** A resolution and amended constitution must accompany this form.

Examples of text:

(In the case of Conversion into Stock - "the 10,000 Ordinary €5 Shares of this Company, numbered 1 to 10,000, have been converted into €50,000 Ordinary Stock").

(In the case of Consolidation and Division - "the 1,000 Preference €10 Shares of this Company, numbered 1 to 1,000, have been consolidated and divided into 50 Preference Shares of €20 Each, number 1 to 500).

**note three** When cancelling shares, the value of the shares must be stated using the nominal value of the shares.

**note four** Tick the relevant box(es). This form must be certified by a current director or secretary of the company.

**note five** Where a company is acquiring its own shares under Chapter 6, Part 3 of the 2014 Act and cancelling those shares; it must file at least a Form B7 and a Form H5 under the terms of section 92(1)(g) & section 116 of the Act.  
Section 116 is not disapplied in the case of a ULC, PUC, and PLC.

## Regulation 4

## PART 2



QP83

### Alteration of Financial Year End Date

Section 288(4) Companies Act 2014 as applied by  
the European Union (Qualifying Partnerships:  
Auditing and Accounting) Regulations 2019.

Qualifying Partnership Number

*note one*

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CRO receipt date stamp and CRO barcode

Please complete using black typescript or BOLD CAPITALS, referring to explanatory notes

**Qualifying Partnership  
name** *note two*


*note three*

hereby alters, pursuant to section 288(4) Companies Act 2014, the financial year end date of the  
qualifying partnership.

*note four*

That new financial year end date shall be

Day	Month	Year								
<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>				

*The above date will become your actual  
financial year end for future filings*

*note five and six*

The nomination of the new financial year end date relates to:

☐ Current financial year end date ☐ Previous financial year end date

If appropriate, please tick relevant box:

Section 288(9) of the Companies Act 2014 does not apply to the qualifying partnership on the following ground:

- ☐ Section 288(10)(a) Companies Act 2014 - The qualifying partnership is a subsidiary undertaking or holding undertaking of another EEA undertaking and the new financial year end now coincides with that of the EEA undertaking.
- ☐ Section 288(10)(b) Companies Act 2014 - The qualifying partnership is being wound up.
- ☐ Section 288(10)(c) Companies Act 2014 - Direction from Corporate Enforcement Authority.

### Certification

I hereby certify that the particulars contained in this form are correct and have been given in  
accordance with the Notes on Completion of Form QP83

Name of the partner of the  
qualifying partnership

*note seven*

Name of person signing  
on behalf of that partner

--

--

*Name in block letters or typescript*

Signature

Date

--

### Presenter details

Person to whom queries can be addressed

Name

Address

Telephone number

Email

DX number/Exchange

	Fax number
	Contact Person
	Reference number

**NOTES ON COMPLETION OF FORM QP83**

These notes should be read in conjunction with the relevant legislation.

- General** This form must be completed in full and in accordance with the following notes. Where "not applicable", "nil" or "none" is appropriate, please state
- note one** If this is the first return by the Qualifying Partnership, you must first contact the Qualifying Partnerships section of the Companies Registration Office by email at QPN@cro.ie in order to obtain a Qualifying Partnership Number.
- The email to the Qualifying Partnerships section should include at least the following information in the following order-
1. The initial date of creation of the partnership;
  2. The names of the partners;
  3. The name of the partnership (if any);
  4. If the qualifying partnership is a limited partnership, the registration number of the limited partnership; and
  5. The date upon which the partnership became a qualifying partnership.
- If this form is submitted without inclusion of a Qualifying Partnership Number, it will be returned to you.
- note two** Where the Qualifying Partnership is a Limited Partnership registered under the Limited Partnerships Act 1907, insert the name of the partnership.
- In all other cases, insert the date of creation of the partnership and the names of all of the partners of the partnership. If there is insufficient space for the names of all of the partners, please include same on a continuation sheet which should be attached to this form.
- note three** Please indicate whether the financial year end date being altered is its current financial year end date or its previous financial year end date.
- Where this notice is given to the Registrar of Companies then —
- a) each subsequent financial year end date shall be the anniversary of the new financial year end date specified in this notice; and
  - b) in consequence, the commencement of each of the financial years that follow the new financial year end date so specified is postponed or, as the case may be, brought forward by the appropriate period of time.
- note four** Form QP83 cannot be accepted by the Registrar of Companies:
- (i) if the effect of the notice would result in a financial year in excess of 18 months or
  - (ii) where the period for delivering financial statements to the Registrar for that previous financial year has expired.
  - (iii) if the alteration would result in a gap in the periods covered by the qualifying partnership's financial statements
  - (iv) if the alteration would result in a qualifying partnership not filing an annual return in a given year
  - (v) if the new QP83 notice is made less than 5 years after a previous QP83 notice.
- With regards to point (v), there is an exemption to the 5 year rule under section 288(10) Companies Act 2014 for a subsidiary undertaking or holding undertaking of another EEA undertaking if the new financial year end date specified coincides with that of the other EEA undertaking or where it is being wound up.
- note five** A qualifying partnership's "previous financial year end date" means the date immediately preceding its current financial year.
- note six** Place a tick in the relevant box.
- note seven** All the partners are to be listed if the partner is not a company/limited partnership.
- PLEASE NOTE** With regards to applications made to the CEA under section 288(10)(c) of the Companies Act 2014, please note that the power of the Authority is discretionary. The application may be refused.

## Regulation 5

## PART 3



QP73

## Nomination of a New Annual Return Date

Section 346(2)(b) Companies Act 2014 as applied by the European Union (Qualifying Partnerships: Auditing and Accounting) Regulations 2019.

**This form must be filed together with an annual return and shall be delivered to the Registrar not later than 56 days after the qualifying partnership's initial annual return date. It is not necessary to annex accounts to the annual return.**

Qualifying Partnership number  
*note one*

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CRO receipt date stamp and CRO barcode

Please complete using black typescript or BOLD CAPITALS, referring to explanatory notes

Qualifying Partnership name

*note two*


hereby nominates to the Registrar of Companies, pursuant to section 346(2)(b) Companies Act 2014 as applied by the European Union (Qualifying Partnerships: Auditing and Accounting) Regulations 2019, a new annual return date.

*note three*

That new annual return date shall be 

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

 being a date not later than six months after the qualifying partnership's existing annual return date

*note four*

This form is filed together with the annual return made up to 

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

 being the qualifying partnerships's initial annual return date.

## Certification

I hereby certify that the particulars contained in this form are correct and have been given in accordance with the Note of Completion of Form QP73.

Name of the partner of the qualifying partnership

*note five*

--

Name of person signing on behalf of that partner

--

*Name in block letters or typescript*

Signature

Date

--	--

## Presenter details

Name

Address

DX number

Telephone number

Email


DX exchange

Fax number

Reference number



**NOTES ON COMPLETION OF FORM QP73**

These notes should be read in conjunction with the relevant legislation.

- General** This form must be completed in full and in accordance with the following notes.  
Where "not applicable", "nil" or "none" is appropriate, please state
- note one** If this is the first return by the Qualifying Partnership, you must first contact the Qualifying Partnerships section of the Companies Registration Office by email at QPN@cro.ie in order to obtain a Qualifying Partnership Number.
- The email to the Qualifying Partnerships section should include at least the following information in the following order-
1. The initial date of creation of the partnership;
  2. The names of the partners;
  3. The name of the partnership (if any);
  4. If the qualifying partnership is a limited partnership, the registration number of the limited partnership;  
and
  5. The date upon which the partnership became a qualifying partnership.
- If this form is submitted without inclusion of a Qualifying Partnership Number, it will be returned to you.
- note two** Where the Qualifying Partnership is a Limited Partnership registered under the Limited Partnerships Act 1907, insert the name of the partnership.
- In all other cases, insert the date of creation of the partnership and the names of all of the partners of the partnership. If there is insufficient space for the names of all of the partners, please include same on a continuation sheet which should be attached to this form.
- note three** Form QP73 must be submitted together with Annual Return QP1. The form QP1 must be submitted on time. The annual return of a qualifying partnership is required to be made up to a date which is not later than its annual return date (ARD) (Section 346(1) Companies Act 2014) as applied by the European Union (Qualifying Partnerships: Auditing and Accounting) Regulations 2019. Sections 345 and 346 of the Companies Act 2014 as applied sets out the manner in which a qualifying partnership's ARD is determined, and in which same may be altered.
- note four** Section 345 of the Companies Act 2014 as applied by the Regulations provides that for qualifying partnerships formed prior to the commencement of section 345 Companies Act 2014, the qualifying partnerships existing annual return date (as determined in accordance with the prior Companies Acts) shall be taken to be its annual return date falling next after that commencement and the annual return date of the qualifying partnership, in each subsequent year, shall be the anniversary of such date.
- In the case of a qualifying partnership formed after the date of the commencement of section 345 of the Companies Act 2014, the first annual return of the qualifying partnership shall be the date 6 months after the date of its formation and the annual return date of the qualifying partnership, in each subsequent year, shall be the anniversary of its first return date.
- note five** All the partners are to be listed if the partner is not a company/limited partnership.



GIVEN under my hand,  
15 July 2025

NIAMH SMYTH,  
Minister of State at the Department of Enterprise, Tourism and  
Employment

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

The purpose of these Regulations is to prescribe an amended form for the purposes of section 83(6) of the Companies Act 2014 and to prescribe forms for a qualifying partnership for the purposes of sections 288(4) and 346(2)(b) of that Act as applied by the European Union (Qualifying Partnerships: Accounting and Auditing) Regulations 2019.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
BÓTHAR BHAILE UÍ BHEOLÁIN,  
CILL MHAIGHNEANN,  
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