

**Return of allotments**

Section 58 Companies Act 1963 as amended by section 19 Companies (Amendment) Act 1982  
Sections 114 to 122 Stamp Duties Consolidation Act 1999  
Section 249A Companies Act 1990 (inserted by section 107 Company Law Enforcement Act 2001)  
Companies Act 1990 (Form and Content of Documents Delivered to Registrar) Regulations 2002

CRO receipt date stamp  
Companies Acts 1963 to 2006

**B5**

Company number  

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

**Company name**  
*in full*

	Limited
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**Effective centre of management if outside of the State**

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**Registered office**

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**Date of allotment(s)**  
*notes one and two*

made on      Day      Month      Year  

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or

made from      Day      Month      Year      to      Day      Month      Year  

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The return must be made within one month after the allotment of **new** shares. For the re-issue of treasury shares, Form H5A should be filed with the CRO, instead of Form B5.

**PLEASE NOTE**

Great care should be taken when completing this form to ensure its accuracy as once a Form B5 has been registered, it is not possible under the Companies Acts to replace same administratively with an amended version where this would result in a reduction of the company's issued share capital as recorded by the CRO. A High Court Order directing the rectification of the register is necessary if a company wishes to have a registered B5 removed from the register and replaced in such circumstances.

**PART I - Sections A to E**

**Section A Allottees**

**A**

Name and addresses of all the allottees must be entered in this section (or on accompanying sheets if necessary).

Full name and address	Share class	Number of shares allotted
		Total:

These details are not required in a case where shares are allotted to the members on a  capitalisation or  provisionally allotted on a rights issue.

**Presenter details**

Name  
Address  
  
DX number  
Telephone number  
Email

	DX exchange
	Fax number
	Reference number

**Section B**  
**Consideration for allotments consists of:**

**B**

Please tick the appropriate box:

Cash

Non-Cash

Both Cash & Non-Cash

Complete Section C

Complete Section D

Complete Sections C & D

IMPORTANT NOTE: If claiming exemption, please tick the appropriate box:

Shares allotted in consideration of capitalisation of profits or reserves only (Section 116(I)(c) Stamp Duties Consolidation Act 1999)

Exemption claimed under section 119, Stamp Duties Consolidation Act 1999

Relief claimed in respect of the redemption of shares (Section 208 Companies Act 1990)

**Section C**  
**Allotment(s) for cash consideration**

**C**

Number of shares	Share class	Nominal value per share	Amount paid or due and payable on each share including any premium due	Total Amount paid or due including premium
<b>Total:</b>				

Denomination

Total value of consideration

€

Conversion rate, if any

**Section D**  
**Allotment for non-cash consideration**

*note three*

**D**

Where the consideration for the shares is non-cash, a contract in writing (in duplicate) or, if there is no written contract, Form 52 (B6) (in duplicate) must be delivered for stamping to the Revenue Commissioners, Dublin Region Stamping District, Stamping Building Dublin Castle, Dublin 2.

On its return to the presenter, it must then be submitted with filing fee to the Registrar of Companies, pursuant to section 58 of the Companies Act 1963.

**This applies to all non cash allotments not withstanding the fact that capital duty may not be required.**

Number of shares	Share class	Nominal value per share	Amount to be considered as paid on each share
<b>Total:</b>			

**Full written details of non-cash consideration must be inserted below (or on accompanying sheets, if necessary).**

Denomination

Total value of consideration

€

Conversion rate, if any

*note four*

**Certification**

*note five*

Please ensure that this form is fully and accurately completed before you sign and submit the form, as once registered, it cannot be removed from the register in the absence of a High Court Order rectifying the CRO register.

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 B5.

Signature

Name *in block letters or typescript*



Director

Secretary

Date

**PART II - Sections E & F**

**Companies Capital Duty**

**Calculation of Duty**

TO BE COMPLETED ONLY IF  
THE EFFECTIVE DATE OF THE ISSUE  
OF THE SHARE(S)  
WAS BEFORE  
7 DECEMBER 2005

# Calculation of Duty

Statement required under  
Section 117 Stamp Duties Consolidation Act 1999

# Companies Capital Duty

Companies capital duty was abolished with effect from 7 December 2005. Form B5 with an effective date on or after that date, should be filed directly with the CRO and parts E & F do not need to be completed. Only Forms B5 with an effective date prior to 7 December 2005 need to be completed parts E & F.

Company number

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**Date of allotment(s)** made on

Day	Month	Year

*notes one and two*

or

made from

Day	Month	Year	to	Day	Month	Year

**Section E**  
**Value of assets**  
**contributed or to be**  
**contributed**

**E**

E1 Total from Section C	+	E3 Total E1 + E2	
	+		-
E2 Total from Section D		E4 Expenses <small>note six</small>	
			↓
		E5 Total E3 - E4	

**Section F**  
**Nominal value of**  
**shares allotted**

**F**

F1		Amount/Denomination
	↓	
F2		Conversion Rate
	↓	
F3		Amount in €

**Enter Greater**  
**Amount**  
**either E5 or F3**

↓	
	(TOTAL DUTY)
+	+
	(INTEREST)
↓	
	(TOTAL CCD)
+	
€15 Companies Office Registration Fee	
↓	
	TOTAL DUE (CCD + Reg. FEE)

**Rates of Duty**

0% from 7/12/2005  
0.5% from 2/12/2004  
1.0% prior to 2/12/2004  
Amount calculated to be rounded down to nearest €, subject to a minimum of €1.00

Interest for \_\_\_\_\_ days

note seven

**Companies Capital duty must be paid before lodgement of this return with the Companies Registration Office**

## FORM B5 - EFFECTIVE DATE on or after 7 December 2005

**Form B5 with an effective date on or after 7 December 2005** should be filed directly with the CRO. When you have completed and signed the form, please send with the prescribed fee to the Registrar of Companies at:

The Companies Registration Office, O'Brien Road, Carlow.

If paying by cheque, postal order or bank draft, please make the fee payable to the Companies Registration Office. Cheques or bankdrafts must be drawn on a bank in the Republic of Ireland.

Any queries relating to the completion of Form B5 for allotments made on or after 7 December 2005 should be addressed to the Companies Registration Office.

Any Form B5 sent back for amendment should be resubmitted to the CRO within 14 days and any changes to the form should be initialled by a current officer of the company.

## FORM B5 - EFFECTIVE DATE prior to 7 December 2005

Only a **Form B5 that has an effective date prior to 7 December 2005** should now be filed to Revenue's Stamping Office together with the registration fee €15 plus appropriate capital duty. Capital duty is a matter for Revenue. The Revenue Commissioners do **not** accept CRO credit notes as payment of Company Capital Duty and interest, or CRO filing fees. Payment of Stamp Duty on Stock Transfers must be made separately from payment of Company Capital Duty.

When you have completed and signed the Form B5, it should be lodged with  
**The Revenue Commissioners, Companies Capital Duty Section, Dublin Region, Stamping District, Stamping Building, Dublin Castle, Dublin 2**

Where a Form B5 is sent back for amendment by the CRO, it should be resubmitted to the Revenue Commissioners with any additional duty and interest (if due).

## NOTES ON COMPLETION OF FORM B5

- note one** The period between the first and last dates should not exceed one month.
- note two** When the return includes several allotments made on different dates, the dates of only the first and last of such allotments should be entered and the registration of the return should be effected within one month of the **first** date.
- note three** Where the consideration for the shares is non-cash, a contract in writing (in duplicate) or where the contract was not in writing, Form 52 (B6) (in duplicate), must be delivered for stamping to the Revenue Commissioners, Dublin Region Stamping District, Stamping Building Dublin Castle, Dublin 2. On its return to the presenter, it must then be submitted with the CRO filing fee to the Registrar of Companies, pursuant to section 58 of the Companies Act 1963.
- note four** The total value of the consideration must be stated for allotments for non-cash consideration.
- note five** The form must be signed (preferably in blue ink) by a current director or secretary of the company and the name of signatory must be inserted in block capitals.
- note six** Ascertained in accordance with the provisions of section 118 Stamp Duties Consolidation Act 1999. Full details, including copies of invoices/receipts, must be submitted with this form.
- note seven** Interest at the rate of 0.0273% per day or part of a day is charged on duty not paid within one month of the date of the allotment. Interest on late payment accrues at the following rates:
- |  |                                    |
|--|------------------------------------|
| Up to 26 March 1998                    | 1.25% per month or part of a month |
| From 27 March 1998 to 31 August 2002   | 1.00% per month or part of a month |
| From 1 September 2002 to 31 March 2005 | 0.0322% per day or part of a day   |
| From 1 April 2005                      | 0.0273% per day or part of a day   |

