



Statutory Document No: 20/95

**FEES AND DUTIES ACT 1989**

**COMPANIES (FEES AND DUTIES) ORDER 1995**

Approved by Tynwald 21 February 1995

Coming into Operation 1 April 1995

In exercise of the powers conferred on the Treasury by section 1 of the Fees and Duties Act 1989(a), and all other powers enabling it in that behalf, the following Order is hereby made:-

**Citation, commencement and interpretation**

1. (1) This Order may be cited as the Companies (Fees and Duties) Order 1995 and, subject to section 1(4) of the Fees and Duties Act 1989, shall come into operation on the 1st April 1995.

(2) In this Order -

"Companies Acts" means the Companies Acts 1931 to 1993;

"1931 Act" means the Companies Act 1931(b).

**Fees and duties in respect of companies**

2. The table of fees and duties set out in column 2 of Schedule 1 shall be taken in the General Registry in respect of the matters specified in column 1 of that Schedule.

**Revocations**

3. The public documents specified in Schedule 2 are revoked to the extent mentioned in column 3 of that Schedule.

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(a) 1989 c.12

(b) Vol. XIII p. 235

SCHEDULES

SCHEDULE 1

Article 2

FEEs AND DUTIES PAYABLE IN THE GENERAL REGISTRY  
IN RESPECT OF COMPANY REGISTRATION MATTERS

PART I

COMPANIES HAVING A SHARE CAPITAL

1. For the registration of a company under the Companies Acts -
  - (a) where the nominal capital of the company does not exceed £2,000 ..... £115.00
  - (b) where the nominal capital of the company exceeds £2,000 ..... £115.00and, for every £1,000 or part thereof in excess of £2,000 (with a maximum aggregate fee of £5,000) ..... £14.00
2. On delivery of a statement of first directors and secretary under section 20 of the Companies Act 1982 ..... £40.00
3. For registration of an increase in the share capital of a company ..... a fee calculated in accordance with entry 1, equal to the difference between the fee which would be payable on the registration of a company by reference to the existing share capital and the fee which would be payable by reference to the increased share capital.
4. (1) For registration of an existing company ..... the same fee as is charged for the registration of a company under entry 1.  
  
(2) No fee shall be charged under this entry if the existing company is not registered as a limited company, or if before its registration as a limited company the liability of the shareholders was limited by any enactment or by letters patent.

**PART 2**

**COMPANIES NOT HAVING A SHARE CAPITAL**

5. For the registration of a company under the Companies Acts..... £115.00
6. On delivery of a statement of first directors and secretary under section 20 of the Companies Act 1982 ..... £40.00
7. (1) For the registration of an existing company ..... the same fee as is charged for registration of a company under entry 5
- (2) Entry 4(2) shall apply to this entry as it applies to entry 4.

**PART 3**

**COMPANIES INCORPORATED OUTSIDE THE ISLAND**

8. For registration of a company under Part XI of this Act ..... £60.00

**PART 4**

**MISCELLANEOUS FILING FEES**

9. For filing or registering an annual return, within the time limits prescribed by the Companies Acts ..... £42.00
10. For -
- (a) making an application for a declaration of dissolution under section 273A of the 1931 Act ..... £40.00
- (b) filing a petition and court order for restoration of a company to the register .... £130.00
11. For an application to the registrar under section 273B of the 1931 Act ..... £750.00

**PART 5**

**LATE FILING**

12. For filing an annual return later than 1 month after the latest date for completing the same £107.00
13. (1) For the filing of any other document outside such time limit as is prescribed by the Companies Acts ..... £65.00
- (2) This entry shall not apply to -
- (a) the delivery to the registrar of the abstract required under section 281 of the 1931 Act;
  - (b) the statement sent to the registrar under section 267 of the 1931 Act; and
  - (c) the delivery to the registrar of a copy of an order of the High Court restoring a company to the register.

**PART 6**

**OTHER FEES**

14. Each inspection of a company file or any document which the registrar may be required to produce for inspection under the Companies Acts ..... £2.00
15. Each issue of any duplicate certificate under the Companies Acts ..... £4.00
16. The supply of information extracted from a company file ..... £14.00

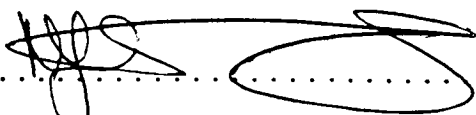
**SCHEDULE 2**

**Article 3**

G.C./SD No	Title	Extent of Revocation
148/92	Companies (Fees and Duties) Order 1992 -	The Whole Order
340/93	Companies (Restoration to the Register) (Fees) Order 1993 -	The Whole Order
417/93	Companies (Fees and Duties) (Amendment) Order 1993 -	The Whole Order
89/94	Companies (Fees and Duties) (Amendment) Order 1994 -	The Whole Order

Made 25 January 1995

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Minister for the Treasury

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EXPLANATORY NOTE  
(THIS NOTE IS NOT PART OF THE ORDER)

This order prescribes the fees to be charged by the General Registry in respect of Companies with effect from 1 April 1995.