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PRACTICE NOTE

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PN12/2021

Date: 17 August 2021

**The Limited Liabilities Companies Act 1996**

**Restoring a Dissolved Limited Liability Company  
to the Register under Section 11B**

This Practice Note sets out the procedure for applying to the Department for Enterprise - Companies Registry for a Direction to restore a dissolved limited liability company to the Register under Section 11B of the Limited Liability Companies Act 1996. It is intended as a general guide only and must be read in conjunction with the relevant legislation. This Practice Note has no legal status and should not be used as a substitute for legal advice.

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1. **The Application Form and associated actions**

This revised procedure for restoring a limited liability company is effective from 1<sup>st</sup> November 2004. **Please note** that the procedure applies to companies that have been struck off under Section 11 or dissolved under Section 11A within the previous 12 years **only**. The Department of Economic Development has no power to administratively restore a limited liability company in any other circumstances.

The limited liability company itself, or any manager, member or creditor, can make an application.

Before making an application, the applicant must have posted a notice to each member of the limited liability company, and published a notice in one Isle of Man newspaper, stating that the applicant proposes to apply to the Department for Enterprise for a Direction restoring the limited liability company to the Register and that, unless written objection is made to the Department within 30 days of the date the notice was published or posted, the Department may make a Direction to restore the limited liability company to the register.

In addition, the applicant must obtain from each of the Attorney General, the Assessor of Income Tax and the Collector of Customs & Excise written confirmation stating that they have no objection to the restoration of the limited liability company to the register.

Applicants should be aware that the Assessor of Income Tax and the Collector of Customs & Excise will require that any matters outstanding with their respective departments are settled to their satisfaction before issuing such written confirmation.

The application to restore the company must be made on the prescribed form (L11B), which is attached to this Practice Note or can be downloaded from the Department's website [www.gov.im/categories/business-and-industries/companies-registry](http://www.gov.im/categories/business-and-industries/companies-registry). This consists of a single page document to be completed by the applicant.

The application must be accompanied by a copy of the notice to the IOM newspaper and of EACH of the notices sent to the members as describe above, and by the written confirmations as described above. Please note that you must send the originals of the written confirmations, photocopies or faxes are not acceptable.

There is a prescribed fee for the restoration (**currently £1,185**), which must be paid at the time the application is submitted for registration.

## 2. **Duties of the Companies Registry on receipt of an application**

Once the application has been accepted, the Companies Registry will publish on its website and in an index available for inspection at its public counter, a notice to the effect that an application for restoration has been received.

**Applicants are advised that, should any objection be received, no Direction for Restoration will be made until either the objection is withdrawn, or the Department decides that the objection is completely without justification.**

If no objection has been received before 30 days have passed since the notice given in paragraph 1.3 was last published or posted, the Department may direct that the name of the limited liability company be restored to the register and a certified copy of the Direction will be posted to the applicant.

The direction may also include such further directions or conditions as may be thought just. The most common conditions imposed are for the filing of all outstanding documents, with payment of all fees due at the rates applicable under the current fees order.

In order to speed up the process of restoration, the Companies Registry will accept the filing of all outstanding documents, together with the relevant current filing fees, at the same time as the application for restoration is submitted.

A limited liability company applying to be restored may be directed to change its name on restoration where, for example, another company has taken a similar or identical name to that of the dissolved limited liability company during the period it was dissolved.

## 3. **Restoring the Limited Liability Company**

In order to complete the restoration, applicants must return the certified copy of the Declaration to the Companies Registry with confirmation that any conditions attached to the Direction have been met, or that they can be met on registration, if the conditions are not met, this will delay the restoration of the company to the register.

There is no time limit for submission of the certified copy of the direction to the Companies Registry. It is up to the applicant to decide how quickly the restoration is to take effect.

A creditor making an application for restoration will not be required to file any outstanding documents due under the Limited Liability Companies Act 1996 as a creditor is not in a position to complete statutory documents. On restoration, however, if the limited liability company is in default will its statutory filing obligations, action may be started at any time under Section 11 with a view to striking the name of the company off the register. Persons having an interest in the affairs of the limited liability company should seek legal advice as to the courses of action open to protect their interest.

If all the submitted documents are in order, and no other conditions for restoration are made, the Companies Registry will register the certified copy of the direction without further reference to the applicant.

Applicants are advised that no notice is required, nor will any be given, when a company has been restored. Finally, applicants should also be aware that the Department is not obliged to make a direction to restore a company, and any refusal to make such a direction does not affect any right to petition the High Court of the Isle of Man for an order for restoration.

## 6. Further information

Our staff will willingly answer general queries by telephone or e-mail but cannot give legal advice. If you require such advice you should consult an Advocate. The telephone number for the Companies Registry is: 01624 689389 and the e-mail address is: [companies@gov.im](mailto:companies@gov.im)

Statutory forms and practice notes are available free of charge from the website: [www.gov.im/categories/business-and-industries/companies-registry](http://www.gov.im/categories/business-and-industries/companies-registry) .

A list of licenced TCSP providers is available on the Isle of Man Financial Supervision Authority website at <https://www.iomfsa.im/register-search/>.

Details of Isle of Man Advocates are available from the Isle of Man Law Society at:

Tel: +44 (0)1624 662910

E-mail: [enquiries@iomlawsociety.co.im](mailto:enquiries@iomlawsociety.co.im)

Website: [www.iomlawsociety.co.im](http://www.iomlawsociety.co.im) \_

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