



PRACTICE NOTE

PN1/2021

Date: 17 August 2021

Companies Registry Fees

This practice note contains details of the fees payable in the Companies Registry from the 7th January 2014 and is intended as a general guide only. It does not have binding force. If you require further information on this Practice Note please refer to the original fee orders or contact the Companies Registry.

The following fees are payable on any transaction with the Companies Registry (Department for Enterprise) that occurs on or after the 7th January 2014 irrespective of the date the change occurs.

Companies Act 1931 to 2004 - Statutory Document No. 0242/13

PART 1		
<u>Incorporation fee</u>		Fee
1	'Standard incorporation' of a company under section 12 and 13 of the Act within 48 hours	£100.00
2	'2 hour incorporation' of a company under section 12 and 13 of the Act	£250.00
3	'While you wait incorporation' of a company under section 12 and 13 of the Act	£500.00
Definitions		
Subject to receipt of the correct fee and the name being acceptable:		
The company may be incorporated within 2 business days of receipt by the Department of the incorporation documents ("standard incorporation").		
If the incorporation documents are received by the Department before 2.30 pm on a business day, the company may be incorporated within 2 hours of receipt of the documents ("2 hour incorporation").		
If the incorporation documents are received by the Department before 4 pm on a business day, the company may be incorporated while the person who presented the documents waits ("while you wait incorporation").		
A registration fee paid to the Department may not be refundable, whether or not the company is registered in accordance with the timeline specified		
PART 2 - ANNUAL RETURNS		
<u>Annual return fee for companies other than an excepted company or a charity</u>		
4	Delivery by a company, other than an excepted company or a charity of an annual return within the time limits prescribed by the Act	£380.00

5	<p>Delivery by a company, other than an excepted company or a charity, of an annual return later than one month after the latest date for completion.</p> <p>Length of delay, measured from the date the annual return is due:</p> <p style="text-align: right;">1 month and one day to 3 months £480.00 more than 3 months £630.00</p> <p>(These fees include the prescribed filing fee for the annual return)</p>	
Annual return fee for an excepted company		
6	<p>Delivery by an excepted company of an annual return within the time limits prescribed by the Act.</p>	£95.00
7	<p>Delivery by an excepted company of an annual return later than one month after the latest date for completion.</p> <p>Length of delay, measured from the date the annual return is due:</p> <p style="text-align: right;">1 month and one day to 3 months £195.00 more than 3 months £345.00</p> <p>(These fees include the prescribed filing fee for the annual return)</p>	
Annual return fee for a charity		
8	<p>There is no annual return fee upon the delivery of an annual return within the prescribed filing period by a charity.</p>	
9	<p>Delivery by a charity of an annual return later than one month after the latest date for completion.</p> <p>Length of delay, measured from the date the annual return is due:</p> <p style="text-align: right;">1 month and one day to 3 months £100.00 More than 3 months and one day £250.00</p>	
Definitions:		
	<p>“charity” means a company which on its return date is registered as a charity under the Charities Registration Act 1989, or a company that is a wholly owned subsidiary of a charity;</p>	
	<p>“excepted” means a company that is either -</p> <p>(a) a qualifying members’ club; or</p> <p>(b) a property management company;</p>	
	<p>“property management company” means a non-profit making, non-trading company whose sole purpose is to receive regular payments from occupants of a residential property which are used by that company solely for its administration and management, repair and maintenance of the common parts of that property;</p>	
	<p>“qualifying members’ club” means a club or association -</p> <p>(a) which is constituted as a company limited by guarantee and not having a share capital;</p> <p>(b) which is established for encourage the educational, recreational, social, sporting or other non-commercial interests of its members;</p> <p>(c) membership of which is based primarily upon payment of an annual subscription;</p> <p>(d) such that any surplus receipts of income over expenditure arising in any accounting period must be used exclusively for the continuance or improvement of the club or association and the service it provides to its members; and</p> <p>(e) where the majority of the activities of the club or association are based in the Isle of Man;</p>	
PART 3 - Late filing fee for documents other than the annual return		
10	<p>(1) Filing of any document other than an annual return outside such time limit as is prescribed by the 1931 Act.</p> <p>Length of delay, measured from the date the document is due:</p> <p style="text-align: right;">1 month and one day to 3 months £100.00 more than 3 months £250.00</p>	

	(2) The late filing fees do not apply to - (a) the statement sent to the Department under section 267 of the 1931 Act; (b) the delivery to the Department of a copy of an order of the High Court declaring a dissolution of a company to be void under section 272 of the 1931 Act; (c) the delivery to the Department of a copy of an order of the High Court restoring a company to the register under section 273 of 273A of the 1931 Act; and (d) the delivery to the Department of the abstract required under section 281 of the 1931 Act	
PART 4 - Miscellaneous filing fee		
11	Registration of a charge under section 79 of the 1931 Act	£25.00
12	Entry of satisfaction under section 84 of the 1931 Act	£10.00
13	(a) Application for a declaration of dissolution under section 273A of the 1931 Act (b) Filing a copy of a court order for restoration of a company to the register under sections 273 or 273A of the 1931 Act (c) Filing a copy of a court order declaring a dissolution of a company to be void under section 272 of the 1931 Act	£95.00 £180.00 £180.00
14	Application under section 273B of the 1931 Act	£1,185.00
15	Each inspection of a company file or any document which the Department may be required to produce for inspection under the Companies Acts	£5.00
16	Each issue of any duplicate certificate under the Companies Acts	£9.00
17	Photocopy, electrostatic copy or copy by any similar process (per page)	£0.50
18	Certification of a copy	£1.50
19	Extraction fee for the supply of information from a company file (This fee does not include the cost of copies which are charged in accordance with item 17)	£37.00
20	Requisition for a certificate of fact containing a summary of information from a company file	£50.00
21	Requisition for a certificate of fact containing a summary of information from a company file within 3 hours; provided the requisition and fee are received by the Companies Registry before 2.30 pm on a business day	£100.00
PART 5		
Companies incorporated outside the Island		
22	Registration of a company under Part XI of the Act	£100.00
23	Delivery by a company incorporated outside the Isle of Man other than a charity, of a copy of its annual declaration as required by section 315A of the Act	£380.00
PART 6		
Fees and duties in respect of viewing documents on line		
24	Inspection online of any company document held by the Department under the Act	£2.00 per document
Non-resident company duty of £1,000 may also be due and payable by every company with a return date that falls on or before 5th April 2007 as an accrued debt unless it has submitted a notice of		

rescission on or before the return date. Any annual return for a Non-Resident Company with a return date on or before 5th April 2007 submitted without the correct fee will be rejected.

Companies Act 2006 - Statutory Document No. 0243/13

<u>Part 1 - Incorporation fee</u>		Fee
1	'Standard incorporation' of a company under section 3 of the Act within 48 hours	£100.00
2	'2 hour incorporation' of a company under section 3 of the Act	£250.00
3	'While you wait incorporation' of a company under section 3 of the Act	£500.00
Definitions		
	Subject to receipt of the correct fee and the name being acceptable:	
	The company may be incorporated within 2 business days of receipt by the Department of the incorporation documents ("standard incorporation").	
	If the incorporation documents are received by the Department before 2.30 pm on a business day, the company may be incorporated within 2 hours of receipt of the documents ("2 hour incorporation").	
	If the incorporation documents are received by the Department before 4 pm on a business day, the company may be incorporated while the person who presented the documents waits ("while you wait incorporation").	
	A registration fee paid to the Department may not be refundable, whether or not the company is registered in accordance with the timeline specified	
<u>PART 2 - Annual return fee for companies other than an excepted company or a charity</u>		
4	Delivery by a company, other than an excepted company or a charity of an annual return within the time limits prescribed by the Act	£380.00
5	Delivery by a company, other than an excepted company or a charity, of an annual return later than one month after the latest date for completion. Length of delay, measured from the date the annual return is due: 1 month and one day to 3 months more than 3 months (These fees include the prescribed filing fee for the annual return)	£480.00 £630.00
<u>Annual return fee for an excepted company</u>		
6	Delivery by an excepted company of an annual return within the time limits prescribed by the Act.	£95.00
7	Delivery by an excepted company of an annual return later than one month after the latest date for completion. Length of delay, measured from the date the annual return is due: 1 month and one day to 3 months more than 3 months (These fees include the prescribed filing fee for the annual return)	£195.00 £345.00
<u>Annual return fee for a charity</u>		
8	There is no annual return fee upon the delivery of an annual return with the prescribed filing period by a charity.	

9	Delivery by a charity of an annual return later than one month after the latest date for completion. Length of delay, measured from the date the annual return is due: 1 month and one day to 3 months More than 3 months and one day	£100.00 £250.00
PART 3 - Late filing fee for documents other than the annual return		
10	Filing of any document other than an annual return outside such time limit as is prescribed by the Act - Length of delay, measured from the date the document is due - 1 month and one day to 3 months more than 3 months	£100.00 £250.00
PART 4 - MISCELLANEOUS FILING FEES		
Registration of Charges		
11	Registration of a charge under section 138 or section 140 of the Act	£25.00
12	Entry of satisfaction under section 141 of the Act	£10.00
Re-Registration of a 1931 Company		
13	Delivery of an application to re-register under section 148 of the Act	£100.00
Consolidations		
14	Delivery of the memorandum and articles of a consolidated company under section 154(2) of the Act	£100.00
15	Delivery of the memorandum and articles of a consolidated company under section 159(3)(d) of the Act	£100.00
Continuation		
16	Delivery of an application under section 162 to be continued as a company under the Act	£100.00
17	1) Delivery of an application under section 167 to be continued in a country or territory outside the Isle of Man 2) For each application where the Registrar is satisfied that: (a) the applicant is a member of a group of companies; and (b) another member of that group has made an application mentioned in Part 1	£3,000.00 £1,200.00
18	Delivery of a certified copy of the instrument of continuance under section 169 of the Act	£56.00
Restoration and dissolution		
19	Delivery of an application to restore a company under section 187 of the Act	£1,185.00
20	Delivery of a copy of a court order restoring a company under section 188 of the Act	£180.00
21	Delivery of an application for a declaration of dissolution under section 190 of the Act	£95.00
22	Delivery of a copy of a court order restoring a company under section 191 of the Act	£180.00
23	Delivery of an application to restore a company under section 192 of the Act	£1,200.00
PART 5 - Other Fees		
24	Each inspection of a company file or any document which the Registrar may be required to produce for inspection under the Act	£5.00
25	Each issue of any duplicate certificate under the Act	£9.00
26	Photocopy, electrostatic photocopy or copy by any similar process (per page)	£0.50
27	Certification of a copy	£1.50

28	Extraction fee for the supply of information from a company file This item does not include the cost of copies which will be charged in accordance with item 26	£37.00
29	Delivery of a request for a certificate of good standing under section 211 of the Act	£50.00
30	Requisition for a certificate of good standing under section 211 within 3 hours; provided the requisition and fee are received by the Companies Registry before 2.30 pm on a business day	£100.00
PART 6 - Fees and duties in respect of viewing documents on line		
31	Inspection online of any company document held by the Registrar under the Act	£2.00 per document

Limited Liability Companies Act 2006 - Statutory Document No. 0244/13

1	'Standard registration' of a company under section 8 of the Act within 48 hours	£100.00
2	'2 hour registration' of a limited liability company under section 8 of the Act	£250.00
3	'While you wait registration' of a limited liability company under section 8 of the Act	£500.00
Definitions:		
	Subject to receipt of the correct fee and the name being acceptable:	
	The company may be incorporated within 2 business days of receipt by the Department of the incorporation documents ("standard incorporation").	
	If the incorporation documents are received by the Department before 2.30 pm on a business day, the company may be incorporated within 2 hours of receipt of the documents ("2 hour incorporation").	
	If the incorporation documents are received by the Department before 4 pm on a business day, the company may be incorporated while the person who presented the documents waits ("while you wait incorporation").	
	A registration fee paid to the Department may not be refundable, whether or not the company is registered in accordance with the timeline specified	
4	Delivery of an annual return within the time limit prescribed by section 10 of the Act	£95.00
5	Delivery of an annual return later than 1 month after the latest date for completion as prescribed by section 10 of the Act. Length of delay, measured from the date the annual return was due: 1 month and one day to 3 months more than 3 months (These fees include the prescribed filing fee for the annual return)	£195.00 £345.00
6	Application for a declaration of dissolution under section 11A of the Act	£70.00
7	Application to restore the company under section 11B of the Act	£1,185.00
8	Delivery of a notice of dissolution under section 30(1) of the Act	£70.00
9	Delivery of any document required by the Act, other than an annual return, outside the time limit prescribed by the Act. Length of delay, measured from the date the document was due: 1 month and one day to 3 months more than 3 months	£100.00 £250.00

10	Inspection of a company file or any document which the Department may be required by the Act to produce for inspection	£5.00
11	Issue of any duplicate certificate under the provisions of the Act	£9.00
12	Photocopy, electrostatic photocopy or a copy by any similar process (per page)	£0.50
13	Online inspection of any document held by the Department under the provisions of the Act (per document)	£2.00

Registration of Business Names Acts 1918 and 1954 - Statutory Document No. 0245/13

1	Furnishing a statement of particulars as required by section 5 of the Act (This fee includes the issue of one certificate of registration)	£50.00
2	Furnishing a statement of particulars as required by the Schedule to the Act when those particulars are not furnished with the statement of particulars required by section 5 of the Act (This fee includes the issue of one certificate of registration)	£15.00
3	Furnishing a statement of any change as required by section 8 of the Act, outside the prescribed time limit (This fee includes the issue of one certificate of the registration of such statement)	£15.00
4	Inspection of any documents held by the Companies Registry under the provisions of the Acts	£5.00
5	Issue of a duplicate certificate under section 18 of the Act	£9.00
6	Supply of information from any statement registered under the Act (This does not include the cost of copies which are charged in accordance with item 7)	£37.00
7	Photocopy, electrostatic photocopy or copy by any similar process (per page)	£0.50
8	Certification of a copy (per document)	£1.50
9	Requisition for a certificate of fact containing a summary of the information contained in statements registered under the Act	£50.00
10	Inspection online of any document held by the Companies Registry under the provisions of the Acts	£2.00 per document

Partnership Act 1909 - Statutory Document No. 0246/13

<u>Registration fee</u>		Fee
1	'Standard registration' of a limited partnership under section 50 of the Act within 48 hours	£100.00
2	'2 hour registration' of a limited partnership under section 50 of the Act	£250.00
3	'While you wait registration' of a limited partnership under section 50 of the Act	£500.00
Definitions		
	Subject to receipt of the correct fee and the name being acceptable:	
	The limited partnership may be registered within 2 business days of receipt by the Department of the registration documents ("standard registration").	
	If the registration documents are received by the Department before 2.30 pm on a business day, the limited partnership may be registered within 2 hours of receipt of the documents ("2 hour registration").	
	If the registration documents are received by the Department before 4 pm on a business day, the limited partnership may be incorporated while the person who presented the documents waits ("while you wait registration").	
	A registration fee paid to the Department may not be refundable, whether or not the limited partnership is registered in accordance with the timeline specified	

Delivery of an annual statement		
4	Upon delivery of an annual statement under section 51(1A) of the Act	£95.00
Late filing fee for the annual statement		
5	<p>Upon delivery of an annual statement later than 1 month after the latest date for completing the same as prescribed by section 51(1A) of the Act.</p> <p>Length of delay, measured from the date the annual return is due -</p> <p style="text-align: right;">1 month and one day to 3 months more than 3 months</p> <p>(These fees include the prescribed filing fee for the annual statement)</p>	<p>£195.00 £345.00</p>
Late filing fee for documents other than the annual statement		
6	<p>Upon the delivery of any document other than an annual statement required by section 51(1A) of the Act outside the time limit prescribed by section 51(1) of the Act.</p> <p>Length of delay, measured from the date the document is due -</p> <p style="text-align: right;">1 month and one day to 3 months more than 3 months</p>	<p>£100.00 £250.00</p>
Fee for viewing documents over the internet		
7	Inspection online of any document held by the Companies Registry under the provisions of the Act.	£2.00 per document

Companies Act 1931 & Companies (Transfer of Domicile) Act 1998 - Statutory Document No. 0247/13

1	Application by an offshore company to be continued in the Isle of Man, as required by Part 1 of the Act	£100
2	<p>(1) Application by an Isle of Man company to be continued in a country or territory outside the Isle of Man, as required by Part 2 of the Act.</p> <p>(2) For each application where the Department is satisfied that -</p> <p style="padding-left: 20px;">(a) the applicant is a member of a group of companies; and</p> <p style="padding-left: 20px;">(b) another member of that group has made an application mentioned in sub paragraph 2(1).</p>	<p>£3,000</p> <p>£1,200</p>
3	Issue of any duplicate certificate issued in accordance with sections 4(2) or 10(2) of the Act	£15
4	Filing of an instrument of continuance as required by section 10(2) of the Act	£56

COMPANIES REGISTRY (MISCELLANEOUS FEES) ORDER 2013 - Statutory Document No. 0248/13

1	Photocopy, electrostatic photocopy or copy by any similar process (per page)	£0.50
2	Certification of a copy	£1.50
3	Extraction fee for the supply of information from a file or record held by the Companies Registry	£37.00

	(This item does not include the cost of copies which will be charged in accordance with item 1)	
4	Requisition for a certificate of fact containing a summary of information from a file or record held by the Companies Registry (to be available within 3 hours of being requisitioned, provided the requisition and fees are received before 2pm on a working day)	£100.00
5	Requisition for a certificate of fact containing a summary of information from a file or record held by the Companies Registry	£50.00
6	Taking an affidavit, affirmation, declaration, or attestation before a public officer (but not a declaration of secrecy under rule 29 of the Election Rules contained in Schedule 2 to the Representation of the People Act 1995, or a similar declaration made for the purposes of the election of members of a local authority)	£8.00
7	Witness of each exhibit to an affidavit, affirmation, declaration or attestation taken before a public officer	£5.00

The following fee has not changed since April 2008 SD 87/2008 Insurance Companies (Transfer of Domicile) (Fees and Duties) Order 2008

1	Registration of a company under paragraph 3 of Schedule 3A to the Act	£135.00
2	On the delivery of the consent to be continued and other documents required under paragraph 3 (4) of Schedule 3A to the Act	£55.00
3	Issue of a Certificate of Discontinuance under paragraph 10 of Schedule 3A of	£55.00

Foundations Act 2011 - Government Circular No. 41/2013

	Description	Fee
1	'Standard establishment' of a foundation under section 4 of the Act	£100.00
2	'2 hour establishment' of a foundation under section 4 of the Act	£250.00
3	'While you wait establishment' of a foundation under section 4 of the Act	£500.00
Definition:		
	The foundation may be established within 2 business days of receipt by the Registrar of Foundations of the application ("standard establishment").	
	If the application is received by the Registrar of Foundations before 2.30 pm on a business day, the foundation may be established within 2 hours of receipt of the application ("2 hour establishment").	
	If the application is received by the Registrar of Foundations before 4 pm on a business day, the foundation may be established while the person who presented the application waits ("while you wait establishment").	
	An establishment fee paid to the Registrar may not be refundable, whether or not the foundation is registered in accordance with the timeline specified	
4	Section 44 - Annual return fee	£380
	The following late fee is payable in addition to the annual return fee if it is not delivered within the prescribed filing period.	
	1 month and one day to 3 months	£100
	More than 3 months	£250
5	Section 45 - Change in foundation instrument form fee	Nil
	The following late fee is payable if the Registrar of Foundations is not notified about a change within the prescribed filing period.	
	1 month and one day to 3 months	£100
	More than 3 months	£250

Please note: there is no common filing period for documents. The prescribed period can vary depending on the particular form from as little as 7 days to 2 months. If you are uncertain, you should read the Acts or consult your CSP or Advocate.

A copy of all the regulations referred to above are available on the web site at <https://www.gov.im/categories/business-and-industries/companies-registry/> .

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

Website: www.iomlawsociety.co.im _

It is the responsibility of those presenting documents to ensure that documents arrive in the Companies Registry within the filing periods prescribed.

We are aware that post can on occasion be delayed. However presenters should be aware of that and post documents in plenty of time. The Companies Registry cannot operate a system which allows for such delays as to do so would simply amount to an extension to the filing periods set down by law.

COMPANIES REGISTRY

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