



COMPANIES ACT 2006
COMPANIES (FEES, DUTIES AND PENALTIES)
REGULATIONS 2006

Coming into operation 1st November 2006

In exercise of the powers conferred on the Registrar of Companies by section 212 and 215 of the Companies Act 2006^(a), and all other powers enabling it in that behalf, and after consultation with the Treasury the following Regulations are hereby made:-

Citation, commencement and interpretation

1. (1) These Regulations may be cited as the Companies (Fees, Duties and Penalties) Regulations 2006 and shall come into operation on the 1st November 2006.
- (2) In this Regulation –
 - “the Act” means the Companies Act 2006;
 - “Registrar” means the Registrar of Companies;
 - “online” means remote access to company documents held by the Registrar on the Financial Supervision Commission, Companies Registry Public Viewing System by means of the Internet;
 - “company documents” means documents held by the Registrar under the Companies Act 2006.

Fees and duties in respect of companies

2. The fees, duties and penalties shall be taken by the Registrar in respect of the matters specified in that schedule.

THE SCHEDULE

Article 2

PART 1		
1	For the incorporation of a company under this Act:	£180
2	For filing or registering an Annual Return, within the time limits prescribed by the Act:	£70
3	For filing an Annual Return later than one month after the latest date for completing the same: Length of delay, measured from the date the annual return is due 1 month or less 1 month and one day to 3 months 3 months and one day to 6 months More than 6 months The above amounts are inclusive of the prescribed filing fee for the Annual Return.	£130 £170 £230 £290
4	For filing any other document outside such time limit as is prescribed by the Act: Length of delay, measured from the date the document is due 1 month or less 1 month and one day to 3 months 3 months and one day to 6 months More than 6 months	£60 £100 £160 £220
Re-Registration of a 1931 Company		
5	On delivery of an application to re-register under Section 148	£90
Consolidations		
6	On delivery of the memorandum and articles of a consolidated company under Section 154(2)	£180
7	On delivery of the memorandum and articles of a consolidated company under Section 159(3)(d)	£180
Continuation		
8	On delivery of an application under Section 162 to be continued as a company under the Act	£350
9	1) On 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 entry 1 of this Part.	£2,750 £1,100
10	On delivery of a certified copy of the instrument of continuance under Section 169	£47

11	On delivery of an application to restore a company under Section 187	£1,000
12	On delivery of a copy of a court order restoring a company under Section 188	£155
13	On delivery of an application for a declaration of dissolution under Section 190	£50
14	On delivery of a copy of a court order restoring a company under Section 191	£155
15	On delivery of an application to restore a company under Section 192	£1,000
PART 2		
OTHER FEES		
16	Each inspection of a company file or any document which the Registrar may be required to produce for inspection under the Act.	£2.40
17	Each issue of any duplicate certificate under the Act	£7.00
18	Photocopies, electrostatic photocopies or copies by any similar process (per page).	£0.22
19	Certification of a copy	£1.20
20	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 18.	£32.00
21	On delivery of a request for a Certificate of good standing under Section 211	£38.00
PART 3		
FEES AND DUTIES IN RESPECT OF VIEWING DOCUMENTS ON LINE		
22	The following fees and duties shall be paid for viewing company documents online. Document Type	
	1. Offer Document	£5.00
	2. All other company documents	£1.00

Made this 17th day of October 2006

Tony Barber

Commissioner

John Aspden

Commissioner

Registrar of Companies
Financial Supervision Commission

EXPLANATORY NOTE

(THIS NOTE IS NOT A PART OF THE ORDER)

This order prescribes the fees to be charged by the Registrar of Companies in respect of the Companies Act 2006.

The Financial Supervision Commission's website address is www.fsc.gov.im