

# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5109 GIBRALTAR Thursday 23rd November 2023

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LEGAL NOTICE NO. 299 OF 2023

## COMPANIES ACT 2014

### COMPANIES ACT (FEES) (AMENDMENT) REGULATIONS 2023

In exercise of the powers conferred upon him by section 426 of the Companies Act 2014, and all other enabling powers, the Minister has made the following Regulations-

#### **Title.**

1. These Regulations may be cited as the Companies Act (Fees) (Amendment) Regulations 2023.

#### **Commencement.**

2. These Regulations shall come into operation on 1<sup>st</sup> March 2024.

#### **Amendment of the fees in section 426 of the Companies Act 2014.**

3. Section 426(4) of the Companies Act 2014 is amended as follows-

(a) in paragraph (a)-

- (i) in subparagraph (i) for “£40.00” substitute “£150.00”;
- (ii) in subparagraph (ii) for “£80.00” substitute “£200.00”;
- (iii) in subparagraph (iii) for “£120.00” substitute “£250.00”;
- (iv) in subparagraph (iv) for “£160.00” substitute “£300.00”;

(b) in paragraph (b)-

- (i) in subparagraph (i) for “£100.00” substitute “£175.00”;
- (ii) in subparagraph (ii) for “£150.00” substitute “£300.00”; and

(c) in paragraph (c) for “£20.00” substitute “£25.00”.

**Amendment of Schedule 24 to the Companies Act 2014.**

4. Schedule 24 to the Companies Act 2014 is amended by substituting the first table under the heading to Schedule 24, containing paragraphs 1(a) to (s), with the following table-

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	<b>ITEM</b>	<b>FEE</b>
1.(a)	Incorporation, registration (including registration under Part XII of the Act) or submission of any change in status of a company, that is to say, the fact of its being public or private or limited or unlimited or limited by shares or by guarantee or de-registering on registering as limited partnership (except on re-domiciliation) regardless of share capital.	£100.00
(b)	*Stamp Duty payment on nominal share capital and increases with share capital will be payable at Companies House at the time of incorporation and increase.	£10.00
(c)	(i) Same day urgency fee for incorporation or registration of a company including registration or re-registration under Part XII (including registration) (correct documents to be lodged with the Registrar before 12.00 midday)	£200.00
	(ii) Incorporation or registration of a company including registration or re-registration under Part XII (including registration) within two hours (correct documents to be lodged between 9:00am and 3:00pm).	£500.00
(d)	(i) Registration of a company as re-domiciled in Gibraltar under section 442(1)(a)	£100.00
	(ii) Or re-domiciling outside Gibraltar under section 442(1)(b)	£620.00
(e)	Registration of Prospectus Or Statement in Lieu of Prospectus	£210.00
(f)	Registration of change of name	£100.00
(g)	(i) Same day urgency fee for registration of a change of name of a company (correct documents to be lodged with the Registrar before 12.00 midday)	£200.00
	(ii) Registration of a change of name of a company within two hours (correct documents to be lodged between 9:00am and 3:00pm).	£500.00

(h)	<p>Lodging of annual return for the current year</p> <p>Plus where company is a cell Company, in respect of:</p> <p style="text-align: right;">1 Active Cell                    £100.00  2 Active Cells                    £200.00  3 to 15 Active Cells            £300.00  15+ Active Cells                £600.00</p>	<p style="text-align: right;">£100.00</p>
(i)	<p>Annual or Voluntary Statement of Allotments, Redemptions and Purchase of Own Shares under section 189</p>	<p style="text-align: right;">£200.00</p>
(j)	<p>Lodging of particulars of directors and/or secretaries or change in the directors and/or secretaries.</p>	<p style="text-align: right;">£25.00</p>
(k)	<p>Lodging any document required to be given, delivered, sent, forwarded, lodged or filed by the Registrar (except where otherwise specified) or to lodge a substitute document for a document lodged or filed in the Register (other than an Annual Return)</p>	<p style="text-align: right;">£25.00</p>
(l)	<p>Mortgage</p> <p>(i) Registration of a Mortgage / Charge including prescribed particulars or any other forms of security, Mortgage Instrument and certificate of registration of charge</p> <p>(ii) Urgent registration of a Mortgage / Charge including prescribed particulars or any other forms of security, Mortgage Instrument and certificate of registration of charge.</p> <p>(iii) Entry of memorandum of satisfaction and Certificate of discharge under section 174.</p> <p>(iv) Urgent entry of memorandum of satisfaction and Certificate of discharge under section 174.</p>	<p style="text-align: right;">£110.00</p> <p style="text-align: right;">£250.00</p> <p style="text-align: right;">£110.00</p> <p style="text-align: right;">£250.00</p>
(m)	<p>Filing of accounts</p>	<p style="text-align: right;">£25.00</p>
(n)	<p>(i) Application to Registrar to file Return of Allotments out of time (within 1 month after due date)</p>	<p style="text-align: right;">£100.00</p>

	(ii) More than 1 month after the due date but within 12 months	£250.00
	(iii) More than 12 Months after the due date	£500.00
(o)	Lodging with the Registrar information for the purposes of enabling the Registrar to commence the procedure to strike off a Company or in compliance with regulation 10(2) of the Companies (Re-domiciliation) Regulation 1996 (as amended)	£37.00
(p)	(i) Application to the Registrar to restore to the register a company which has been struck off (within one year from the date on which the company was struck off).	£200.00
	(ii) Application to the Registrar to restore to the register a company which has been struck off for more than one year but less than two years.	£500.00
	(iii) Application to the Registrar to restore to the register a company which has been struck off for two years or more.	£1,000.00
(q)	Application for a licence under section 28	£200.00
(r)	(i) Certificate of good standing	£60.00
	(ii) Urgent Certificate of good standing (correct documents to be lodged with the Registrar before 12.00 midday for same day certificate).	£120.00
	(iii) Certificate of good standing within two hours (correct documents to be lodged between 9:00am and 3:00pm).	£500.00
(s)	<b>Searches &amp; Profiles –</b>	
	Personal Search	£20.00
	Electronic Search (viewing of file online).	£10.00
	Company profile (Over the counter).	£20.00
	Company profile (within same day).	£25.00
	Company profile (online).	£10.00
	Certification of any document held by the Registrar.	£5.00
	<b>(i) Certified photocopies of Documents requested in advance</b>	
(aa) certified copy of any document.	£20.00	

	(bb) each subsequent certified copy supplied on the same occasion and of the same company.	£15.00
	<b>(ii) Non- Certified photocopies of Documents requested in advance</b>	
	(aa) copy of any document.	£15.00
	(bb) each subsequent copy supplied on the same occasion and of the same company.	£10.00
	(cc) electronic extract of any document.	£10.00
	(dd) electronic copy of the full archives (1993 to present - including electronic filings).	£55.00
	(ee) electronic copy of the full historical archives (1931 to 1993)	£55.00
	(ff) electronic copy of the full archives including historical archives (1931 to present) and electronic filings.	£80.00
(t)	Exceptional work or work done after normal business hours (per hour and subject to prior agreement).	£350.00
(u)	Merger of Companies	
	(i) up to and including 5 merging bodies	£750.00
	(ii) more than 5 merging bodies	£1,250.00
	(iii) Mergers of Companies where the Registry considers that the structure is of a more complex nature	£2,000.00

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Dated: 23<sup>rd</sup> November 2023.

F R PICARDO,  
Minister responsible for Finance.

**EXPLANATORY MEMORANDUM**

These Regulations amend the fees as set out in section 426 and Schedule 24 of the Companies Act 2014.