



ANALYSIS

Title	
1.	Short Title and commencement
2.	Interpretation
3.	New Sections
4.	Fees
5.	New Sections
6.	Annual return to be made by a company having a share capital
7.	Annual return to be made by a company not having a share capital
8.	Time for completion of annual return
9.	Annual Return Fee
10.	Making false statement
11.	New Sections
12.	Provision with respect to default fines and meaning of "officer in default"
13.	Table of Fees to be paid to the Registrar
14.	Repeals First Schedule

 1999, No. 5

An Act to amend the Companies Act 1955 of New Zealand (as applied to the Cook Islands by the Companies Act 1970-71

(19 March 1999)

BE IT ENACTED by the Parliament of the Cook Islands in Session assembled, and by the authority of the same, as follows:

1. Short Title and commencement - (1) This Act may be cited as the Companies Amendment Act 1955 (an enactment of the General Assembly of New Zealand), as applied in the Cook Islands by the Companies Act 1970-71 (hereinafter referred to as "the principal Act").

(2) This Act shall come into force on the date that it is assembled to by the Queen's Representative.

Price \$6.00

2. Interpretation - (1) Subsection (1) of section 2 of the principal Act is amended by inserting the following new definitions in alphabetical order -

““Annual return fee” means the fee required to be paid pursuant to section 447 of this Act;

“Department Account” means the Ministry of Justice Trading Account as established and operated in accordance with the provisions of the Ministry of Finance and Economic Management Act 1995-96;”.

3. New sections - The principal Act is amended by inserting after section 7, the following new sections -

“7A. Power of Registrar to refuse to register or receive documents -

(1) Subject to section 9D of this Act, a document shall be deemed not to have been submitted under this Act to the Registrar (whether by delivery, filing, production, forwarding, lodging, or otherwise) until the time when it is accepted for registration or otherwise received by the Registrar.

(2) If in the opinion of the Registrar any document submitted to him under this Act -

- (a) contains any matter contrary to law; or
- (b) does not comply with this Act; or
- (c) has not been duly completed; or
- (d) contains any misdescription or error, or any matter that is not clearly legible -

he may refuse to accept for registration or otherwise receive the document, and he may request either that the document be appropriately amended or completed and submitted to him again or that a fresh document be submitted in its place.

(3) The Registrar may require any person who submits a document to him under this Act to produce to the Registrar such other document or to give to the Registrar such information as the Registrar considers necessary in order to form an opinion whether the Registrar may refuse under subsection (2) of this section to accept for registration or to otherwise receive the document.

7B. Replacement of company records - (1) If any record or document of a company kept by the Registrar pursuant to section 7 hereof or pursuant to any other provision of this Act, is lost, stolen, damaged or destroyed for any reason whatsoever, then the Registrar or any person authorised by him shall send to that company or any officer of the company, a notice requiring them within 14 days to file with the Registrar a certified true copy of the documents or records stated in the notice.

(2) If a company or any officer of the company does not comply with such notice, then the Registrar shall send a further notice requiring the company or officer within 14 days to comply with the first notice;

(3) If a company or any officer of the company does not comply with the second notice sent pursuant to subsection (2) of this section, the Court may on the application of the Registrar, make an order directing the company or any officer of the company, as the case may be, to make good such default of the notices within such time as may be specified in that order.

(4) If a company or any officer of the company fails to comply with the Court order, the Registrar may direct that the company be struck off the Company Register.

(5) Where the Court makes an order under subsection (3) of this section, it may also make the same order against any officer of the company.

(6) Any such order may provide that all costs of and incidental to the sending of the notices and the application to direct the company or any officer of the company officer to comply to such notices shall be borne by the company or by any officer of the company responsible for the default;

(7) Nothing in this section shall be taken to prejudice the operation of any enactment imposing penalties on a company or its officers in respect of any such default as aforesaid."

4. Fees - The principal Act is amended by repealing section 8 and substituting the following new section -

"8. Fees - (1) There shall be paid to the Registrar, in respect of the several matters mentioned in the First Schedule to this Act, the several fees therein specified:

Provided that -

- (a) if pursuant to section 32(2) of this Act, the Registrar requires a company to change its name, no fees shall be payable in respect of an application or applications by the company for the Registrar's approval of a new name or in respect of registering the change of name; or
- (b) if the Registrar declines an application for his approval of a name of a company (whether a proposed company or a company which wishes to change its name), or withdraws any such approval, he may remit the fee payable in respect of another such application made on behalf of that company.

(2) Where the Registrar or any other officer is empowered by this Act to do any act (including accepting delivery of any document) for which a fee is payable, he may refuse to do that act until the fee is paid.

(3) If any document is submitted to the Registrar not more than one month after the time specified in this Act in respect of that document, and he is satisfied that the omission to submit the document within the time limit was accidental or due to inadvertence, or that it is just and equitable for him to do so, he may remit wholly or partly the fee payable in respect of the late submission of the document.

(4) All fees paid to the Registrar under this Act shall be paid into the Department Account.”

5. New sections – The principal Act is amended by inserting after section 9 the following new sections -

“9A. Powers of inspection of Registrar – (1) The Registrar or any person authorised by him may, for the purpose of ascertaining whether a company or any officer of a company is complying or has complied with this Act, or of ascertaining whether the Registrar should exercise any of his rights or powers under this Act, or of detecting offences against this Act –

- (a) require a company or any officer of that company to produce for inspection any registers, records, accounts, books, or papers that are kept by the company; and
- (b) subject to section 466 of this Act, in any case where the Registrar or the person authorised by him considers that the aforesaid purpose cannot be achieved by inspecting only the documents specified in paragraph (a) of this subsection, or where such documents are not produced for inspection, require any person (including any officer employed in or in connection with any Government Department), to produce for inspection any registers, records, accounts, books or papers relating to any money or other property that is or has been managed, supervised, controlled, or held in trust by or for the company; and
- (c) inspect and make records of any such registers, records, accounts, books, or papers; and
- (d) for the purpose of making records thereof, take possession of and remove from the premises where they are kept, for such period of time as is reasonable in the circumstances, any such registers, records, accounts, books, or paper.

(2) Nothing in subsection (1) of this section limits or affects the Income Tax Act 1997 or the Statistics Act 1966.

(3) Subsection (1) of this section shall apply also in relation to any registers, records, accounts, books, or papers of a person carrying on the business of banking so far as they relate to the company’s affairs.

(4) A person who has made an inspection under subsection (1) of this section shall give, divulge, or communicate any records or information that he has acquired in the course of the inspection to the Registrar or Deputy Registrar.

(5) A person who has made an inspection under subsection (1) of this section shall, upon being directed to do so by a person for the time being holding the office of Registrar or Deputy Registrar, give, divulge, or communicate any records or information that he has acquired in the course of the inspection to such of the following persons as the Registrar or Deputy Registrar specifies, namely -

- (a) the Minister;
- (b) the Secretary of Justice;
- (c) any person authorised by the Registrar or Deputy Registrar to receive such records or information.

(6) The Minister or the Secretary of Justice may, by written notice to that person, require a person for the time being holding the office of Registrar or Deputy Registrar to give a direction under subsection (5) of this section and that person shall comply with any such requirement.

(7) If any company refuses or fails to produce for inspection to the Registrar, or to any person authorised by the Registrar for the purposes of subsection (1) of this section, any document that the Registrar or authorised person has under that subsection required it to produce, the company commits an offence and shall be liable to a fine not exceeding \$1,000.

(8) If any officer of a company or other person refuses or fails to produce for inspection to the Registrar, or to any person authorised by the Registrar for the purposes of subsection (1) of this section, any document within the power or control of that officer or person that the Registrar or authorised person has under that subsection required him to produce, that officer or person commits an offence and shall be liable to a fine not exceeding \$1,000.

(9) Any person who wilfully obstructs or hinders the Registrar, or any person authorised by the Registrar for the purposes of subsection (1) of this section, while the Registrar or authorised person is making an inspection, or a record, or taking possession of, or removing any documents pursuant to that subsection, commits an offence and shall be liable to a fine not exceeding \$1,000.

(10) In this section, "company" includes an "overseas company."

9B. Disclosure of information relating to inspection - (1) A person authorised to carry out any inspection under section 9A(1) of this Act shall not make a record of, divulge, or communicate to any person, any information acquired in exercising the powers conferred by that subsection except -

- (a) in accordance with subsections (4) and (5) of section 9A; or
- (b) for the purposes of this Act; or

- (c) in the course of any criminal proceedings.
- (2) Any person who contravenes subsection (1) of this section commits an offence and is liable to a fine not exceeding \$1,000.
- (3) Where any person enquires of the Registrar, Deputy Registrar, or the Secretary of Justice, whether an inspection under section 9A(1) of this Act is being or has been carried out in respect of any company, the Registrar, Deputy Registrar, or the Secretary of Justice shall not be required to disclose that information unless the disclosure of that information would not be likely to prejudice the commercial position of any company or person, and the Registrar, Deputy Registrar or Secretary of Justice is satisfied that the person making the enquiry has a proper interest in receiving such information.
- (4) Any person who is aggrieved by the refusal of any person to disclose any information under section 9B of this Act may appeal to the Court within 21 days after being notified of that refusal, or within such further time as the Court may allow.
- (5) On hearing the appeal, the Court may confirm the refusal, or give such directions or make such determinations in the matter as the Court thinks fit.
- (6) In this section, "company" includes an "overseas company."

9C. Appeals from decisions of Registrar – (1) Any person who is aggrieved by the refusal of the Registrar to register a company, or to register or receive any document submitted to him under this Act, or who is aggrieved by any other act or decision of the Registrar under this Act, may appeal to the Court within 21 days after the date of the refusal or other act or decision, or within such further time as the Court may allow.

- (2) On hearing the appeal, the Court may confirm the refusal or other act or decision of the Registrar, or give such directions or make such determinations in the matter as the Court thinks fit.
- (3) No right of appeal shall lie under this section against any act or decision of the Registrar -
- (a) in respect of which there is any express provision in this Act in the nature of an appeal or review; or
- (b) that is declared by this Act to be conclusive or final, or that is embodied in any document declared by this Act to be conclusive evidence of any act, decision, matter or thing.
- (4) Notwithstanding any other provision of any Act or any rule of law, where a person appeals or applies to the Court in respect of an act or decision of the Registrar under section 9A of this Act, until a decision on the appeal or application is given, the Registrar, and any person authorised by him under that section for the purpose, may continue to exercise his powers under that section as if no such appeal or application had been made, and no person shall be excused from fulfilling his obligations under that section by reason of that appeal or application:

Provided that, to the extent that an appeal or application in respect of any such act or decision is allowed or granted, as the case may be –

- (a) the Registrar shall ensure that, forthwith after the decision on the appeal or application is given, all records made by him, or by a person authorised by him for that purpose, under section 9A(1)(c) of this Act in respect of that act or decision are destroyed or expunged; and
- (b) no information acquired under paragraph (a) or paragraph (b) of section 9A(1) of this Act in respect of that act or decision shall be admissible in evidence in any proceedings”.

6. Annual return to be made by a company having a share capital -
Section 130 of the principal Act is amended by –

- (a) deleting subsection (1) and substituting the following new subsection –

“(1) Every company having a share capital shall, in accordance with this section make an annual return containing the particulars hereinafter referred to on or before the 1st day of July of each year provided that a company need not make a return under this section in the calendar year of the incorporation.”;

- (b) inserting in the third line of subsection (2) immediately after the word “admit,” the words –

“in a form approved by the Registrar pursuant to subsection (2) (g) of this section”;

- (c) deleting from the second line of paragraph (e) of subsection (2), the words “immediately after the annual general meeting held”;

- (d) inserting after paragraph (f) of subsection 2, the following new paragraph –

“(g) On the application of any person, the Registrar may approve the use, by such company or companies as the Registrar may specify, of a form of annual return different from that prescribed in the Sixth Schedule to this Act. An annual return made in any such form shall contain all the prescribed information. The Registrar may at any time revoke, either in whole or in part, any approval given pursuant to this subsection.”

7. Annual return to be made by a company not having a share capital –
Section 131 of the principal Act is amended by –

- (a) deleting subsection (1) and substituting the following new subsection –

“(1) Every company not having a share capital shall, in accordance with this section, make an annual return containing the particulars hereinafter referred to on or before the 1st day of June of each year provided that a company need not make a return under this section in the calendar year of its incorporation.

- (b) deleting from the second line of paragraph (d) of subsection (2) the words “immediately after the annual general meeting held”.

8. Time for completion of annual return – Section 132 of the principal Act is amended by repealing subsection (1) and substituting the following new subsection -

“(1) Each annual return of a company required to be made under sections 130 or 131 of this Act shall be completed, signed by both a director and the secretary of the company or any chartered accountant or solicitor authorised in that behalf, and delivered to the Registrar by the company no later than the 1st day of July in each year, and the Registrar shall register the same”.

9. Annual Return Fees – The principal Act is hereby amended by repealing Part XV, and substituting the following new Part -

“PART XV
ANNUAL RETURN FEES

“446. Interpretation – In this Part of this Act and in Part III of the Table set out in the First Schedule to this Act, unless the context otherwise requires, –

“Company” means a company as defined in section 2 of this Act, an overseas company as defined in section 2 of this Act, an overseas banking company, or an overseas insurance company;

“Overseas banking company” means a corporation incorporated outside the Cook Islands and carrying on in the Cook Islands the business of banking;

“Overseas insurance company” means a corporation incorporated outside the Cook Islands and carrying on in the Cook Islands the business of insurance of any description;

“Prescribed amount” means the amount prescribed in Part III of the Table set out in the First Schedule to this Act.

447. Annual return fee - (1) Every company shall pay to the Registrar an annual return fee of the prescribed amount each time it delivers to the Registrar an annual return in accordance with section 132(1) of this Act or, in the case of an overseas company, copies of its accounts and documents in accordance with section 402(1) of this Act.

(2) Each time a company fails to deliver to the Registrar an annual return in accordance with section 132(1) of this Act or, in the case of an overseas company, copies of its accounts and documents in accordance with section 402(1) of this Act, it shall pay to the Registrar an annual return fee of the prescribed amount on the day following the last day on which the company could have delivered to the Registrar such annual return, or copies of accounts and documents, without being in default under section 132(1) or section 402 (1) of this Act, as the case may be.

(3) Every company that, pursuant to any enactment, is exempted from delivering to the Registrar copies of its accounts and documents in accordance with section 402(1) of this Act or annual returns in accordance with section 132(1) of this Act, as the case may be, shall pay to the Registrar an annual return fee of the prescribed amount not later than the 1st day of July in each calendar year.

(4) Notwithstanding subsections (1) to (3) of this section -

- (a) a company shall not be required to pay an annual return fee in the calendar year in which it is incorporated or, in the case of an overseas company, in the calendar year in which it delivers to the Registrar for registration the documents specified in section 397(1) of this Act; and
- (b) a company shall not be required to pay an annual return fee in respect of any annual return which relates to any calendar year before 1999.

448. Recovery of annual return fee - (1) An annual return fee payable under this Part of this Act shall be recoverable in any Court of competent jurisdiction by the Registrar, by suit in his official name, as a debt due to the Crown.

(2) All annual return fees paid to the Registrar shall be paid into the Department Account.

449. Fees payable by overseas insurer - (1) In this section and in Part III of the Table set out in the First Schedule to this Act, unless the context otherwise requires -

“Overseas insurer” means any person, firm, association, company, or corporation carrying on the business of insurance of any description elsewhere than in the Cook Islands, and not being an overseas insurance company;

“Agent of an overseas insurer” means any person, firm, association, company, or corporation acting as an agent or intermediary through whom or by whose instrumentality contracts of insurance of any description are entered into, whether in or outside the Cook Islands, between an overseas insurer and any person, firm, association, company, or corporation being or carrying on business in the Cook Islands.

(2) Every agent of an overseas insurer shall pay to the Registrar (in addition to any annual return fee payable under this Part of this Act) in each calendar year in which it carries on business as such in the Cook Islands the fee prescribed in Part III of the Table set out in the First Schedule to this Act.

(3) Each such fee shall be paid not later than the 1st day of July in the calendar year in which it is payable:

Provided that, if any agent of an overseas insurer commences carrying on business as such in the Cook islands after the 1st day of July in any calendar year, it shall pay the fee payable in that calendar year not later than the day on which it begins to carry on business as such in the Cook Islands.

(4) The agent of two or more overseas insurers shall pay a separate fee in respect of each agency, except in any case where the Minister, in his discretion, directs that only one fee shall be charged in respect of any agencies specified by him.

(5) Where two or more agents of the same overseas insurer carry on business in the Cook Islands in any year, no fee shall be payable by any of those agents except such one of them as is declared by the Registrar to be the chief agent for the purposes of this subsection.

(6) Sections 448 and 450 of this Act shall apply in respect of the fees payable pursuant to this section as if an agent of an overseas insurer were a company and as if those fees were annual return fees.

450. Refund of annual return fees paid in error or in excess – (1) If in any case the Registrar is satisfied that any annual return fee or other fee has been paid under this Part of this Act, or that any licence fee or duty has been paid under any corresponding former provisions, in error, or in excess of the amount properly payable, he may, on application made at any time within 3 years after the payment of that fee or duty, refund the amount thereof or the amount of the excess, as the case may be, to the person by whom it was paid.

(2) All money payable by way of refund under this section shall be paid out of the Department Account.”

10. Making false statements – The principal Act is amended by repealing section 461, and substituting the following new section -

“461. Making false statements – (1) Every person who, with respect to a document required by or for the purposes of this Act or the Companies Amendment Act 1963, -

- (a) makes or authorises the making of a statement therein that is false or misleading in a material particular knowing it be false or misleading; or
 - (b) omits or authorises the omission therefrom of any matter knowing that the omission renders the document false or misleading in a material particular -
commits an offence against this section.
- (2) Every officer of a company who makes or furnishes, or authorises or permits the making or furnishing of, a statement or report, that relates to the affairs of the company and that is false or misleading in a material particular, to –
- (a) a director, secretary, auditor, contributory, member, debenture holder, or trustee for debenture holders of the company; or
 - (b) a liquidator, committee of inspection, or receiver or manager of any property of the company; or
 - (c) where the company is a subsidiary, a director, secretary, or auditor of the holding company; or
 - (d) a stock exchange or any officer of a stock exchange –
- knowing it to be false or misleading, commits an offence against this section.
- (3) Where a person at a meeting votes in favour of the making of a statement he shall, for the purposes of this section, be deemed to have authorised the making of the statement.”

11. New sections - The principal Act is amended by inserting the following new sections -

“461A. Fraudulent application or destruction of property of company –
Every officer or member of a company who –

- (a) fraudulently takes or applies property of the company for his own use or benefit, or for any use or purpose other than the use or purpose of the company; or
- (b) fraudulently conceals or destroys any property of the company –

commits an offence against this section.

461B. Offences by officers of companies in liquidation - (1) If any past or present officer of a company –

- (a) does not to the best of his knowledge and belief fully and truly discover to any liquidator of the company all the property, real and personal, of the company, and how and to whom and for what consideration and when the company disposed of any part thereof, except such part as has been disposed of in the ordinary way of the business of the company; or

- (b) does not deliver up to any liquidator of the company, or as he directs, all such part of the real and personal property of the company as is in his custody or under his control, and which he is required by law to deliver up; or
- (c) does not deliver up to any liquidator of the company, or as he directs, all books and papers in his custody or under his control belonging to the company and which he is required by law to deliver up; or
- (d) within 12 months next before the commencement of the winding up of the company or at any time thereafter conceals any part of the property of the company to the value of \$20 or upwards, or conceals any debt due to or from the company; or
- (e) knowing or believing that a false debt has been proved or claimed by any person under a winding up of the company, fails for the period of a month to inform the liquidator thereof; or
- (f) after the commencement of the winding up of the company prevents the production of any book or paper affecting or relating to the property or affairs of the company; or
- (g) within 12 months next before the commencement of the winding up of the company, or at any time thereafter, fraudulently parts with, alters, or makes any omission in, or is privy to the fraudulent parting with, altering, or making any omission in, any document affecting or relating to the property or affairs of the company; or
- (h) after the commencement of the winding up of the company, or at any meeting of the creditors of the company within 12 months next before the commencement of the winding up, attempts to account for any part of the property of the company by fictitious losses or expenses; or
- (i) within 12 months next before the commencement of the winding up of the company, or at any time thereafter, pawns, pledges, or disposes of any property of the company which has been obtained on credit and has not been paid for, unless the pawning, pledging, or disposing is in the ordinary way of the business of the company; or
- (j) is guilty of any false representation or fraud for the purposes of obtaining the consent of the creditors of the company or any of them to an agreement with reference to the affairs of the company or to the winding up thereof –

he commits an offence against this section:

Provided that it shall be a good defence to a charge under any of paragraphs (a) to (d) and (i) of this subsection if the accused proves that he had no intent to defraud, and to a charge under paragraph (f) of this subsection if he proves that he had no intent to conceal the state of affairs of the company or to defeat the law.

(2) Where any person pawns, pledges, or disposes of any property in circumstances which amount to an offence under subsection (1)(i) of this section, every person who takes in pawn or pledge or otherwise receives the property knowing it to be pawned, pledged, or disposed of in such circumstances as aforesaid, commits an offence against this section.

461C. Falsification of records – (1) Every officer, member, or contributory of a company who, with intent to defraud or deceive any person –

- (a) destroys, mutilates, alters, or falsifies, or is privy to destruction, mutilation, alteration, or falsification of, any register, accounting records, book, paper, or other document belonging or relating to the company; or
- (b) makes, or is privy to the making of, a false entry in any register, accounting records, book, paper, or other document belonging or relating to the company -

commits an offence against this section.

(2) Where any mechanical, electronic, or other device is used in connection with the keeping or preparation of any register, accounting or other records, index, book, paper, or other document for the purposes of a company or this Act, every person who –

- (a) records or stores in the device, or makes available to any person from the device, any matter that he knows to be false or misleading in a material particular; or
- (b) with intent to falsify or render misleading any such register, accounting or other records, index, book, paper, or other document, destroys, removes, or falsifies any matter recorded or stored in the device, or fails omits to record or store in the device any matter –

commits an offence against this section.

461D. Fraudulently carrying on business, obtaining credit, or transferring property – (1) Every person who is knowingly a party to the carrying on of any business of a company with intent to defraud creditors of the company or creditors of any other person or for any fraudulent purpose commits an offence against this section.

(2) Every officer of a company who –

- (a) by false pretences or by means of any other fraud induces any person to give credit to the company; or

(b) with intent to defraud creditors of the company, makes or causes to be made any gift or transfer of or charge on, or has caused or connived at the levying of any execution against, the property of the company – commits an offence against this section.

461E. Penalties and other provisions relating to foregoing offences –

(1) Every person who commits an offence against any of sections 461 to 461D of this Act shall be liable on conviction to imprisonment for a term not exceeding 2 years or to a fine not exceeding \$1,000, or both.

(2) For the purposes of sections 461 to 461D of this Act, the expression “officer” shall include any person in accordance with whose directions or instructions the directors of a company have been accustomed to act.

(3) Nothing in sections 461 to 461D of this Act shall affect the liability of any person under any other Act, but no person shall by virtue of those sections or this section be punished twice for the same offence.”

12. Provision with respect to default fines and meaning of “officer in default” - Section 463 of the principal Act is amended by –

- (a) deleting from the last line of subsection (1) the words “ten dollars”, and substituting the words “one hundred dollars”;
- (b) repealing subsection (2) and substituting the following new subsection -

“(2) For the purposes of any enactment or provisions in this Act which provides that an officer of the company who is in default shall be liable to a fine or penalty, the expression “officer who is in default” means any officer of the company who –

- (a) knowingly and wilfully authorises or permits the default, refusal, or contravention mentioned in the enactment or provision; or
- (b) knew or ought to have known of the default, refusal, or contravention and did not take all reasonable steps to secure compliance by the company with the requirements specified in or imposed under the enactment or provision.”

13. Table of fees to be paid to the Registrar – The principal Act is amended by repealing the First Schedule as amended by section 41 of the Companies Act 1970-71, and substituting the new First Schedule attached hereto.

14. Repeals – The following enactments are hereby repealed:
- (a) the Companies Amendment Act 1959;
 - (b) section 3 of the Companies Amendment Act 1967;
 - (c) section 41 of the Companies Act 1970-71;
 - (d) sections 316 to 318 of the principal Act; and
 - (e) the Thirteenth Schedule to the principal Act.

This Act is administered by the Ministry of Justice

FIRST SCHEDULE

Sections 8, 470, Part XV

TABLE OF FEES TO BE PAID TO THE
REGISTRAR OF COMPANIES*A. Fees Payable on Registration of a Company or Overseas Company*

For registration of a company	\$100.00
For registration of an overseas company under Part XII of this Act	100.00

B. Miscellaneous Fees

For registration of any increase in share capital made after the registration of the company	50.00
For registration of any increase in the number of members made after the registration of the company	50.00
For an application for the Registrar's approval or consent required under this Act or any Regulations, where no other fee is prescribed	20.00
For registration of documents delivered to the Registrar under section 18 of this Act altering the memorandum of association of a company	50.00
For registering any change of name (except as provided in section 8(1)(b) of this Act)	20.00
For registering under Part IV of this Act any instrument creating or evidencing any charge required to be registered thereunder	50.00
Where two or more instruments create or evidence a charge or charges securing the same moneys, for every such instrument after the first	10.00
For registering any satisfaction or partial satisfaction of a charge or release or partial release of property from a charge under Part IV of this Act	20.00
For a certificate of the registration of any charge under Part IV of this Act	10.00
For a copy of any memorandum of satisfaction or of any other memorandum entered by the Registrar on the register under section 107 of this Act	5.00
For re-registration of a company pursuant to section 365 or section 366 of this Act	100.00

For a certificate of the incorporation of any company	10.00
For certification of a copy of or extract from any document	10.00
For a copy of or extract from any document, in addition to any fee for certifying the same	2.00
For the submission of any document to the Registrar after the time specified in this Act in respect of that document (whether or not any other fee is payable, and in addition to any other fee so payable) –	
(a) where submitted not more than one month after the time specified	10.00
(b) where submitted more than one month after the time specified	30.00

C. Annual Return and Other Fees Payable Under Part XV of this Act

The annual return fees payable under Part XV of this Act shall be the amount equal to –

In the case of any company having a nominal share capital of:

Less than \$1,000.00	\$20.00
More than \$1,000.00 but less than \$10,000.00	50.00
More than \$10,000.00 but less than \$100,000.00	100.00
More than \$100,000.00 but less than \$200,000.00	200.00
More than \$200,000.00 but less than \$300,000.00	300.00
More than \$300,000.00 but less than \$400,000.00	400.00
More than \$400,000.00 but less than \$500,000.00	500.00
More than \$500,000.00 but less than \$600,000.00	600.00
More than \$600,000.00 but less than \$700,000.00	700.00
More than \$700,000.00 but less than \$800,000.00	800.00
More than \$800,000.00 but less than \$900,000.00	900.00
More than \$900,000.00 but less than \$1,000,000.00	1000.00
More than \$1,000,000.00	1000.00
In the case of any company not having any nominal share capital	10.00