



COMPANY SECRETARIAL AND CORPORATE GOVERNANCE

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# Annual Returns - Is your Company prepared for the New Mandatory Information Required to be Disclosed

by

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19th October 2018 | by

The Companies Registration Office has now amended the Annual Return to include a mandatory requirement to state the company's size within their annual return.

As it will no longer be possible to file an Annual Return without stating the company size, It is extremely important that a company is aware of which category of size their company falls into and ensures that this is noted on the Annual Return.

## Company Sizes

As a reminder, to qualify as a micro, small or medium size company a company must satisfy two or more of the following conditions;

	Micro	Small	Medium
<b>Net Turnover</b>	Does not exceed €700,000	Does not exceed €12M	Does not exceed €40M
<b>Balance Sheet</b>	Does not exceed €350,000	Does not exceed €6M	Does not exceed €20M
<b>Average Employees</b>	Does not exceed 10	Does not exceed 50	Does not exceed 250

If the company does not meet any of these, then they are deemed to be a large company.

With the busiest filing deadline of the year fast approaching, we are assisting many clients in ensuring their obligations are met at the CRO so please do contact us if you require advice on this important change.

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## About the Author