

DAMALION

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The independent Consulting Firm

IRELAND	
Type of Entity:	Private company limited by shares (LTD)
Type of law:	Common Law
Shelf company availability:	No
Incorporation time frame:	5 – 10 business days
Minimum Government fees:	€250
Regular Corporate Income Tax:	12.5%
Double Tax Treaty access:	Yes
Minimum issued share capital :	No minimum capital required
Minimum paid up share capital on incorporation:	None
Minimum number of Shareholders required:	One
Bearer Shares:	No
Nominee Shareholders Permitted:	Yes
Minimum number of directors:	Two (A company director can only be a natural person)
Corporate directors permitted:	No
Local directors required:	E.U. member Directors
Local meeting required :	No
Company secretary required :	Yes

General Meetings of Shareholders:	Yes, it is required to hold an annual general meeting or provide a shareholder written resolution in lieu thereof, each year
Local Registered office required:	Yes
Tax residence to benefit from Tax Treaty network:	Yes
Exchange Control:	No
Disclosure of beneficial owner to Company Registrar:	No
Government register of directors:	Yes, with Companies Registration Office (CRO)
Annual return:	Yes, annually
Submission of accounts:	Yes, annually
Audit:	Yes annually
Change of domicile Permitted	No

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