



Údarás um Fhorfheidhmiú Corparáideach
Corporate Enforcement Authority

COMPLAINT FORM EXPLANATORY INFORMATION

Purpose of this form

The purpose of this form is to assist members of the public in identifying circumstances suggesting possible breaches of company law by companies, company directors, or other parties.

The CEA's ability to investigate company complaints depends, to a large extent, on the quality of the information provided to us. This form, therefore, sets out the type of basic information that we require to evaluate a complaint properly. It is, therefore, in your interests to complete it to maximum extent possible.

What we do, and do not, investigate

The CEA's statutory functions include investigating indications of non-compliance with company law. Further information on our statutory functions can be obtained at www.cea.gov.ie.

The CEA investigates instances where there are indications that a person or company has not complied with, or has breached, their/its legal obligations under company law.

We do not, for example, investigate complaints relating to the following categories of subject matter as they do not come within the CEA's statutory remit:

- debt recovery – these are matters of contract law between the parties. The CEA has no role in assisting parties to recover outstanding debts,
- internal company matters such as, for example:
 - service charges, sinking funds, etc., where there is a management company in existence, or
 - alleged breaches of a company's Constitution,
- issues coming within the remit of the Companies Registration Office (CRO) (information on the functions of the CRO can be found at www.cro.ie).

Please note: the CEA does not provide advice on legal, accounting, governance, or other issues. Where advice is required, you are advised to contact your relevant professional advisor.

What happens when a complaint is received?

Your correspondence will be acknowledged after which a Case Officer will assess your complaint. You may be requested to clarify the information you provided or to supply additional information or documentation to support our enquiries.

Having reviewed the complaint, and any other relevant information (e.g. information obtained from other sources), we will form a view as to whether any action or intervention on the part of the CEA is warranted.

If the matters complained do not suggest a breach of company law, we will not intervene. Similarly, if the matters reported falls outside our statutory remit, we will not intervene. In this instance we may take the view that the matter should be referred to another regulatory or enforcement agency whose functions are more relevant to the matters reported. For example, if the matter reported relates to a charity but there are no indications of a breach of company law, we may decide to refer the matter to the Charities Regulator.

If we form the view that CEA action or intervention is warranted, our options include, for example:

- having the matter rectified by the person/ company involved on a voluntary basis,
- requiring a person/ company to take certain action (for example, to hold an Annual General Meeting where one is overdue by reference to legal requirements),
- investigating the matter further,
- take certain civil enforcement action - for example, applying to the High Court for an order requiring a person/ company to comply with their obligations, or
- take certain criminal enforcement action, that is, either prosecute the matter ourselves in the District Court or, in the case of more serious matters, refer a file to the Director of Public Prosecutions.

Will you be kept up to date as to the progress and status of your complaint

The short answer is no. Depending upon the nature of the matters complained of, providing complainants with updates could potentially prejudice an investigation or subsequent enforcement action. It is not, therefore, our practice to provide updates or to disclose the basis upon which certain decisions have been made.

That said:

- where your complaint evidences no indication of a company law matter coming within the CEA's remit, you will be advised accordingly, and

- where your complaint results in Court action being taken, that will be a matter of public record.

Anonymous complaints

While it is open to you to submit a complaint on an anonymous basis, anonymous complaints are more difficult to verify the authenticity of as well as to investigate and that should be borne in mind in deciding to take that approach.

Confidentiality

The CEA operates under a statutory duty of confidentiality. That means that, other than in specified circumstances, any information that you provide will be treated as confidential.

Exceptions to the above, where information provided by you may be shared with other parties include, for example:

- where we form the view that the information is of relevance to another regulatory or enforcement agency,
- where the information provided requires it to be put to a witness or suspect in an investigation and/ or to the Director of Public Prosecutions,
- where the information provided is subsequently deployed in Court proceedings the matter may become public and may require to be disclosed to an accused person.

Data protection

The CEA is also required to comply with the provisions of the General Data Protection Regulation (GDPR) and the Data Protection Act 2018.

Further information on GDPR and the Data Protection Act 2018 may be obtained from the Data Protection Commission, Canal House, Station Road, Portarlinton, Co. Laois, R32 AP23; Phone +353 (01) 7650100 / 1800 437737 or by email *info@dataprotection.ie*.

COMPLAINT FORM

When completing this form please provide as much detail as possible. Where possible please clearly identify the alleged breach(es) of company law involved.

PLEASE COMPLETE IN BLOCK CAPITALS

1. Please provide your details

Title	
Name	
Address	
Eircode	
Contact numbers	Mobile: Home: Work:
Email address	
Signature	
Date	

2. Please provide details of the company and/ or person(s) the subject of your complaint

Company name	
Company CRO number (if known)	
Company address	
Company eircode	
Company contact number (if known)	
Company email address (if known)	
Person's title	
Person's name	
Person's address	
Person's eircode	
Person's contact number (if known)	
Person's email address (if known)	

Please indicate whether you have directed your complaint to the company and/or person(s) named above in writing?

YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
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Before contacting us, you should complain to the company/ director in writing and allow 14 days to respond. Please attach copies of any correspondence with the company/ director.

6. Please indicate whether you are prepared to provide a formal witness statement and, if necessary, attend Court to provide evidence in relation to issues arising from your complaint (in answering this question, please note that such co-operation will often be necessary).

YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
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7. Please indicate whether there has been any Court action relating to your complaint or whether there is any such action planned.

YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
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If so, please provide full details at question 10 below (Details of your complaint)

8. Please indicate whether you brought your complaint to the attention of another regulatory or enforcement agency.

YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
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If you have previously referred your complaint to An Garda Síochána, please provide below the name of the Garda station to which the matter was reported, the name of the Garda dealing with the matter, and, if known, the Garda/PULSE reference number.

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If you have previously referred your complaint to the Revenue Commissioners, please provide below the Revenue office and address to which the matter was reported.

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If you have previously referred your complaint to another regulatory or enforcement agency, please provide below relevant detail.

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9. Your complaint – please provide details of the nature of the alleged breach of company law

The following is a list of some of the more commonly alleged breaches of company law that feature in complaints received. Please indicate below, by placing a tick in the box(es), which most closely correspond to the subject matter of your complaint.

Tick	Company Law Offence
<input type="checkbox"/>	Acting as an auditor, liquidator, etc., while unqualified.
<input type="checkbox"/>	Acting as a director or officer of a company while restricted, disqualified, or an undischarged bankrupt (whether in this State or elsewhere). Please provide the date of restriction/disqualification and, if overseas, the Court and address concerned (if known).
<input type="checkbox"/>	Failure to provide, on request, certain company registers for inspection (e.g. the Registers of Members, Debenture Holders, Directors and Secretaries, or Directors' and Secretary's interests).
<input type="checkbox"/>	Failure to provide access to the minutes of an AGM or EGM (please note that company members, shareholders, and others are not entitled to the minutes of a Board of Directors' meeting).
<input type="checkbox"/>	Failure to maintain company Registers or to file statutory documents with the CRO.
<input type="checkbox"/>	Failure to maintain adequate accounting records.

	Failure to hold an Annual General Meeting within the required timeframe.
	Failure by an auditor, liquidator, receiver, examiner, or process advisor to comply with statutory obligations.
	Providing false information or documentation in purported compliance with a company law provision.
	Providing/ presenting false information or documentation to the CRO.
	Destroying, mutilating or falsifying documents.
	Trading as a company with limited liability while not so incorporated.
	Trading whilst dissolved (invoice or statement should be attached).
	Incorrect registered office address being used.
	Knowingly carrying on company business with intent to defraud creditors or for a fraudulent purpose.
	Company having no director resident in a Member State of the European Economic Area (EEA). See appendix 1 for a list of EEA member States.
	Inaccurate, inadequate, or misleading address of a company and/or a director or company secretary.

11. Please provide details of any other person(s) who you believe may be able to provide additional relevant information and/ or assistance.

Title	
Name	
Address	
Eircode	
Contact numbers	Mobile: Home: Work:
Email address	

12. Please indicate why you believe that person may be in a position to provide further information and/ or assistance.

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13. Declaration

Please sign the declaration below.

I declare that all the particulars in this Form are correct to the best of my knowledge and belief.

Signature	
Date	

Further information

For further information contact:

- **Corporate Enforcement Authority**
16 Parnell Square East
Dublin 1
D01 W5C2

☎ **+353 1 858 5800**

@ info@cea.gov.ie

🌐 www.cea.gov.ie

Appendix I

Member States of the European Economic Area (EEA)

European Union (EU) Member States

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Republic of Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden

Non-EU Member States Within The EEA

- Iceland
- Norway
- Liechtenstein