**Complaint Form**

**Functions of the Office of the Director of Corporate Enforcement (ODCE)**

* to encourage compliance with the Companies Act 2014 (as amended).
* to enforce the Companies Acts including by investigating and prosecuting suspected offences and by referring serious indictable cases to the Director of Public Prosecutions for consideration;
* to supervise certain of the activities of liquidators and receivers in the discharge of their functions under the Companies Acts.

The impact of the ODCE’s work has positive economic and social benefits in reducing business and person risks in the economy. The ODCE focus is to serve the public interest, rather than acting to remedy individual grievances in the company law area.

This Office does not consider complaints concerning:

* the recovery of debt **-** this can be remedied by the civil action of creditors themselves;
* the provision of legal or accountancy advice – individuals should take their own professional advice;
* dissolved companies – other than in exceptional circumstances;
* issues relating to the Registration of Business Names Act 1963 - please contact the Business Name Registration Unit, Bloom House, Gloucester Place Lower, Dublin 1;
* breaches of the Multi-Units Development Act 2011 - matters concerning the budget, the annual service charge, the sinking fund and issues such as fire safety and insurance should be brought to the attention of the Secretary of the Management Company. You can find more information on [multi-unit developments](http://www.consumerhelp.ie/mud), including [service charges](http://www.consumerhelp.ie/service-charges) and [house rules](http://www.consumerhelp.ie/house-rules), on the website of the Competition and Consumer Protection Commission, ccpc.ie.;
* breaches of the Articles of Association/Constitution - matters relating to the internal regulation of the company i.e. appointment, termination or resignation of directors.

Purpose of this Complaint Form

The purpose of this Complaint Form is to assist you in identifying circumstances suggesting possible breaches of the Companies Acts by companies, company directors or other parties. The Office’s ability to investigate breaches of company law on foot of information provided by individuals depends, largely, on the quality of the information and extent of any evidence given to us. The Form sets out the type of basic information that we require in order to evaluate a complaint properly.

Confidentiality

While it is open to you to submit an anonymous complaint, it does cause problems in follow-up to the issues complained of. If, however, you choose to supply us with your details, the Director of Corporate Enforcement and his staff are subject to certain carefully defined exceptions—required by law to keep confidential all information received by them. You should note also that in the event of legal proceedings being instituted as a result of your allegations in this Complaint Form it is possible that the Form may have to be disclosed to the person(s) affected by those proceedings pursuant to general rules of disclosure or specific order of the court.

The Office is also required to comply with the provisions of the General Data Protection Regulation (“GDPR”) and the Data Protection Act 2018. Further information on issues surrounding GDPR and the Data Protection Act 2018 may be obtained from the Data Protection Commission, Canal House, Station Road, Portarlington, Co. Laois, R32 AP23; Phone [+353 (0761) 104 800](tel:00353761104800); LoCall [1890 25 22 31](tel:1890252231) or by email [*info@dataprotection.ie*](mailto:info@dataprotection.ie)*.*

# What happens when a Complaint is received?

Your correspondence will be acknowledged. A case officer will assess your complaint. You may be asked to clarify the information you have given us or supply additional information or documentation to support our enquiries. In the light of evaluation of the information and corroborating material, the Office will consider if:

* administrative rectification with the Acts will be sufficient; i.e. rectify the breach through compliance with the Acts;
* assess if ODCE intervention is called for;
* criminal prosecution in the courts is necessary or desirable;
* other actions are warranted, e.g., referral of case to another authority for evaluation.

The Director regrets that it is not possible to advise complainants of the progress of any case, as this may compromise the conduct of Office investigations and any subsequent enforcement action. It is not the practice to make known the basis of decisions in relation to individual cases of suspected misconduct under the Companies Acts.

**Please note the ODCE will not act on every complaint it receives.**

Circumstances where we may decide that we should not get involved include:

* where the complainant has a legal right of civil action against the company or other party with whom he/she is in dispute and where this will be a sufficient remedy;
* where no breach of the Companies Acts is indicated. If, however a breach of other legislation is suggested, we may refer the complaint to the relevant authorities (e.g. the Garda Síochána in cases of possible fraud, the Revenue Commissioners for suspected tax or excise offences, the Competition and Consumer Protection Commission if a breach of competition law is indicated);
* where the indicated breach is proper to the enforcement responsibilities of the Registrar of Companies, in which case it will be referred to that Office, or
* where the ODCE lacks the legal powers to intervene effectively.

The **F**requently **A**sked **Q**uestions section of the ODCE Website contains the answers to a number of the FAQs about the role of the ODCE, as well as a range of company law matters.

# This Form should be completed providing as much detail as possible and clearly identifying the breach of company law

# PLEASE COMPLETE IN BLOCK CAPITALS

### YOUR DETAILS

Title Mr/Mrs/Ms/Miss \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

First Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Last Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Mobile Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Work Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Home Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Postal Code/Eircode: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Email @

Yours signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Please indicate your association with the company or other party who is the subject of this complaint:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Member/Shareholder | YES |  | NO |  |
| Creditor | YES |  | NO |  |
| Employee | YES |  | NO |  |
| Other (please specify) |  | | | |

If you are a shareholder, please provide evidence of your membership of the company and whether and how you have raised this matter with the company.

|  |
| --- |
|  |
|  |
|  |
|  |

If you are a creditor, please indicate briefly why private legal action cannot remedy your complaint:

|  |
| --- |
|  |
|  |
|  |
|  |

Are you prepared to make a formal statement and attend court to provide evidence in relation to issues arising from this complaint?

|  |  |  |  |
| --- | --- | --- | --- |
| YES |  | NO |  |

Please note that such cooperation will often be necessary.

# DETAILS OF THE COMPANY/PERSON(S) THE SUBJECT OF YOUR COMPLAINT

Company Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Company Number:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Postal Code/Eircode: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

First Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Last Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title Mr/Mrs/Ms/Miss/ if other please state: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Postal Code/Eircode: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Phone Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Email: @

Have you complained to the company or director in writing?

|  |  |  |  |
| --- | --- | --- | --- |
| YES |  | NO |  |

**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.**

Has there been any Court action relating to your complaint or is any planned:

|  |  |  |  |
| --- | --- | --- | --- |
| YES |  | NO |  |

**If so, please provide full details on the page “Details of your complaint”.**

Have you brought you complaint to the attention of another body on this matter:

|  |  |  |  |
| --- | --- | --- | --- |
| YES |  | NO |  |

**If the Garda Siochana: please provide the name of the station, the member’s name and PULSE number:**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**If the Revenue: please provide address to which the complaint was sent:**

**Fraud/Forgery: You should immediately contact your local district office of An Garda Siochana.**

**NATURE OF ALLEGED BREACHES OF COMPANY LAW**

The following is a list of common concerns under company law. To the extent that this is relevant to your complaint, please tick ‘YES’ in the box(es) which most closely correspond to your concerns. **In any event, proceed on the following page to describe the substance of your complaint**:

|  |  |
| --- | --- |
|  |  |

Acting as an auditor, liquidator, etc., while unqualified:

|  |  |
| --- | --- |
|  |  |

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:

|  |  |
| --- | --- |
|  |  |

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):

|  |  |
| --- | --- |
|  |  |

Failure to provide access to the minutes of AGM/EGM (members and others are not entitled to the minutes of a Board of Directors meeting):

|  |  |
| --- | --- |
|  |  |

Failure to maintain company registers or to file statutory documents with the CRO:

|  |  |
| --- | --- |
|  |  |

Failure to provide full details of directors’ and company secretaries’ names, residential addresses, dates of birth, other directorships or interests in company registers or in filings to the CRO:

|  |  |
| --- | --- |
|  |  |

Failure to keep adequate accounting records:

|  |  |
| --- | --- |
|  |  |

Failure to hold an Annual General Meeting at the required time:

|  |  |
| --- | --- |
|  |  |

Failure to register a prospectus before offering shares to the public:

|  |  |
| --- | --- |
|  |  |

Failure by an auditor, liquidator, receiver or examiner 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:

|  |  |
| --- | --- |
|  |  |

Knowingly carrying on company business with intent to defraud creditors or for a fraudulent purpose:

|  |  |
| --- | --- |
|  |  |

Company having no directors resident within a Member State of the European Economic Area (E.E.A.). See appendix 1 for list of E.E.A. members:

|  |  |
| --- | --- |
|  |  |

Inaccurate, inadequate or misleading address of a company and or a director or company secretary.

**DETAILS OF YOUR COMPLAINT (Please be as precise as possible and type if feasible)**

|  |
| --- |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |
| To support your case, please send copies of any letter, email or contact with the company. Include any information you think is helpful. **If you need more space**, please use extra pages and attach to this form |

**DETAILS OF OTHER PERSONS WHO CAN PROVIDE ASSISTANCE**

Title Mr/Mrs/Ms/Miss\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

First Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Last Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Phone Number: prefix: number:

Email: @

Please indicate why this person may be able to provide further assistance.

|  |
| --- |
|  |
|  |
|  |

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

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

For further information contact:

🖃 **Office of the Director of Corporate Enforcement**

**16 Parnell Square**

**Dublin 1**

🖀 **01 8585 800**

**LoCall 1890 315 015**

**@** [**info@odce.ie**](mailto:info@odce.ie)

**🌍** [**www.odce.ie**](http://www.odce.ie/)

**10 October 2019**

***Appendix I***

# Member States of the European Economic Area

## European Union (EU) Member States

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

**Non EU Member States Within The E.E.A.**

Iceland

Norway

Liechtenstein