GUIDANCE NOTE 19

Table of Fees

Updated August 2025

1. Table of Fees – Companies Act

ITEM	DESCRIPTION	FEE (£)
1. (a)	Incorporation, registration (including registration under Part XII of the Act) or submission of any change in status of a company, that is to say, the fact of its being public or private or limited or unlimited or limited by shares or by guarantee or de-registering on registering as limited partnership (except on re-domiciliation) regardless of share capital	£100.00
(b)	* Stamp Duty payment on nominal share capital and increases in share capital will be payable at Companies House at the time of incorporation and increase	£10.00
(c)	(i) Same day urgency fee for incorporation or registration of a company including registration or re-registration under Part XII (including registration) (correct documents to be lodged with the Registrar before 12.00 midday)	£200.00
	(ii) Incorporation or registration of a company including registration or re-registration under Part XII (including registration) within two hours (correct documents to be lodged between 9:00am and 3:00pm).	£500.00
(d)	(i) Registration of a company as re-domiciled in Gibraltar under section 442 (1) (a)	£100.00
	(ii) Or re-domiciling outside of Gibraltar under section 442 (1)(b)	£638.50
(e)	Registration of Prospectus or Statement in Lieu of Prospectus	£216.50
(f)	Registration of change of name	£100.00
(g)	(i) Same day urgency fee for registration of a change of name of a company (correct documents to be lodged with the Registrar before 12.00 midday)	£200.00
	(ii) Registration of a change of name of a company within two hours (correct documents to be lodged between 9:00am and 3:00pm).	£500.00

(h)	Lodging of Annual Return <u>in time</u> (within 30 days from the date of the Annual Return) **Supplementary Fees for late filing of Annual Returns [see section 426 (4) and Schedule 24 of the Companies Act]** **Lodging of the late Annual Return or substitution of an annual return after date due for the filing of that return** 1st Year 2nd Year 3rd Year After 3 Years Plus where company is a cell company, in respect of: 1 Active Cell 2 Active Cells 3 to 15 Active Cells 15+ Active Cells	£103.00 £257.50 £309.00 £360.50 £412.00 £103.00 £206.00 £309.00 £618.00
(i)	Annual or Voluntary Statement of Allotments, Redemptions and Purchase of Own Shares under section 189	£206.00
(j)	Lodging of particulars of directors and/or secretaries or any change in directors and/or secretaries	£26.00
(k)	Lodging any document required to be given, delivered, sent, forwarded, lodged or filed by the Registrar (except where otherwise specified) or to lodge a substitute document for a document lodged or filed in the Register (other than an Annual Return) **Supplementary Fees for late filing of any document other than Annual Returns and the filing of Accounts [see section 426 (4) (c) of the Companies Act]** Lodging or filing of any document other than Annual Returns and the filing of Accounts after the due date for filing or lodging of that document or filing or lodging of a substitute document after the due date for filing or lodging of that document.	£26.00 £26.00
(l)	Mortgage (i) Registration of a Mortgage / Charge including prescribed particulars or any other forms of security, Mortgage Instrument and certificate of registration of charge. (ii) Urgent registration of a Mortgage / Charge including prescribed particulars or any other forms of security, Mortgage Instrument and certificate of registration of charge.	 £113.50 £257.50

	(iii) Entry of memorandum of satisfaction and Certificate of discharge under section 174.	£113.50
	(iv) Urgent entry of memorandum of satisfaction and Certificate of discharge under section 174.	£257.50
(m)	Filing of accounts Supplementary Fees for late filing of Accounts [see section 426 (4) of the Companies Act] (a) More than 13 months but not more than 24 months after the end of the financial period to which they relate - £180.50 (b) More than 24 months after the end of the financial period to which they relate - £309.00	£26.00 Total: £206.50 Total: £335.00
(n)	(i) Application to Registrar to file Return of Allotments out of time (within 1 month after due date) (ii) More than 1 month after the due date but within 12 months (iii) More than 12 Months after the due date	£103.00 £257.50 £515.00
(o)	Lodging with the Registrar information for the purposes of enabling the Registrar to commence the procedure to strike off a Company or in compliance with regulation 10(2) of the Companies (Re-domiciliation) Regulation 1996 (as amended)	£38.00
(p)	(i) Application to the Registrar to restore to the register a company which has been struck off (within one year from the date on which the company was struck off). (ii) Application to the Registrar to restore to the register a company which has been struck off for more than one year but less than two years. (iii) Application to the Registrar to restore to the register a company which has been struck off for two years or more.	£200.00 £500.00 £1,000.00
(q)	Application for a licence under section 28.	£206.00
(r)	(i) Certificate of Good Standing. (ii) Urgent Certificate of Good Standing (correct documents to be lodged with the Registrar before 12.00 midday for same day certificate). (iii) Certificate of Good Standing within two hours (correct documents to be lodged between 9:00am and 3:00pm).	£62.00 £123.50 £500.00

(s)	Searches & Profiles –	
	Personal search (viewing of the file at the Registry)	£20.50
	Electronic search (viewing of file online)	£10.00
	Company profile (Over the counter)	£20.50
	Company profile (within same day)	£26.00
	Company profile (online)	£10.00
	Certification of any document held by the Registrar	£5.00
	(i) Certified copies of documents requested in advance -	
	(aa) Certified copy of any document	£20.50
	(bb) Each subsequent certified copy supplied on the same occasion and of the same company	£15.50
	(ii) Non- Certified copies of documents requested in advance –	
	(aa) Copy of any document	£15.50
	(bb) Each subsequent copy supplied on the same occasion and of the same company	£10.50
	(cc) Electronic extract of any document	£10.00
	(dd) Electronic copy of the full archives (1993 to present - including electronic filings)	£55.00
	(ee) Electronic copy of the full historical archives (1931 to 1993)	£55.00
	(ff) Electronic copy of the full archives including historical archives (1931 to present) and electronic filings	£80.00
(t)	Exceptional work or work done after normal business hours (per hour and subject to prior agreement).	£350.00
(u)	Merger of Companies	
	(i) Up to and including 5 merging bodies; or	£772.50
	(ii) More than 5 merging bodies	£1287.50
	(iii) Mergers of Companies where the Registry considers that the structure is of a more complex nature	£2060.00

2. For Registration of an SE whose registered office is in Gibraltar on its formation

2. (a)	By merger in accordance with Article 2(1) of the EC Regulation	£200.00
(b)	By the formation of a holding SE in accordance with Article 2(2) of the EC Regulation	£200.00
(c)	By the formation of a subsidiary SE in accordance with Article 2(3) of the EC Regulation	£200.00
(d)	By the transference of a public company in accordance with Article 2(4) of the EC Regulation	£200.00
(e)	By the formation of a subsidiary SE in accordance with Article 3(2) of the EC Regulation	£200.00
3.	For Registration of a public company by the conversion of an SE in accordance with Article 66 of the EC Regulation	£200.00
4.	For registration of an SE on the transfer of its registered office to Gibraltar in accordance with Article 8 of the EC Regulation	£250.00
5.	For an application for a certificate under Article 8(8) of the EC Regulation attesting to the completion of the acts and formalities to be accomplished before the transfer of the registered office of an SE from Gibraltar	£250.00

3. Table of Fees Business Names Act

3. (a)	Registration On a statement of particulars required by section 5 of the Act (to include the issue of one certificate of registration)	£20.00
(b)	Changes On any additional particulars required under section 5 or any change under section 8 (to include the issue of one certificate of registration of such statement)	£15.00
(c)	On any appeal to the Governor from a decision of the Registrar	£30.00
(d)	Lodging of Annual Return	£15.00
(e)	Lodging of late Annual Return or substitution of an Annual Return after the due date for filing of that return	£30.00
(f)	Notice of cessation	£15.00
(g)	Lodging any document required to be delivered, to the Registrar or registered by him (except where otherwise specified) or to lodge a substitute document for a document lodged or filed in the Register (other than an otherwise specified) or to lodge a substitute document for a document lodged or filed in the Register (other than an Annual Return)	£10.00
(h)	Inspection of documents	
	(i) Personal search	£10.00
	(ii) Certified copy of Certificate (including search)	£15.00
	(iii) Certified copy of any document	£15.00
	(iv) Copy of any document	£10.00

4. Table of Fees – Private Foundations Act

1. (a)	Registration (including de-registration as a company and registration as a foundation under Schedule 1 of the Act)	£100.00
(b)	Same day urgency fee for incorporation or registration of a foundation including de-registration as a company and re-registration under Schedule 1 (correct documents to be lodged with the Registrar before 12.00 midday)	£200.00
(c)	Registration of an overseas Foundation into Gibraltar under Section 63	£100.00
(d)	Foundation transferring registration out of Gibraltar under Section 71	£620.00
(e)	Registration of change of name or change of registered office (we need to issue a new Certificate of Establishment for each of these)	£100.00
(f)	Same day urgency fee for registration of a change of name of a Foundation or change of registered office (correct documents to be lodged with the Registrar before 12.00 midday)	£200.00
(g)	Lodging of annual return for the current year	£100.00
(h)	Lodging of late Annual Return after Registrar sends s.17 notice or substitution of an annual return after date due for the filing of that return	£250.00
(i)	Lodging of particulars of Councillors and/or Guardians or any change in Councillors and/or Guardians Lodging of Consent to act as Councillor (Section 24(6)(b)) Lodging of consent to act as Guardian Lodging of Declaration that Notice has been given to the Foundation to cease acting as Councillor (Section 24(11)) Lodging of Declaration that Notice has been given to the Foundation to cease acting as Councillor Lodging of change of Registered Particular under s16 other than a change of name or registered office (we don't need to issue new Certificate of Establishment)	£25.00 £25.00 £25.00 £25.00 £25.00 £25.00
(j)	Lodging of change of any particular contained in the Foundation Charter Lodging any document required to be given, delivered, sent, forwarded, lodged or filed by the Registrar (except where otherwise specified) or to lodge a substitute document for a document lodged or filed in the Register (other than an Annual Return) Supplementary Fees for late filing of any document other than Annual Returns and the filing of Accounts	£25.00 £25.00

(k)	Lodging or filing of any document other than Annual Returns and the filing of Accounts after the due date for filing or lodging of that document or filing or lodging of a substitute document after the due date for filing or lodging of that document	£25.00
(l)	Mortgage (i) Registration of a Mortgage / Charge including prescribed particulars or any other forms of security, Mortgage Instrument and certificate of registration or charge (ii) Entry of memorandum of satisfaction and Certificate of discharge	 £110.00 £110.00
(m)	Filing of account	£25.00
(n)	Certificate of good standing	£60.00
(o)	Searches & Profiles – (i) Personal search (ii) Electronic archive copy of Foundation record (manual) (iii) Electronic archive copy of Foundation record (within same day) (iv) Certified copy of any other document: (aa) Certified copy of any document (bb) Each subsequent certified copy supplied on the same occasion and of the same Foundation (v) Copy of any document: (aa) Copy of any document (bb) Each subsequent copy supplied on the same occasion and of the same Foundation	 £20.00 £20.00 £25.00 £20.00 £15.00 £15.00 £10.00