**Companies Fees**

| Fee# | Fee Description | Fee Amount | Penalty Level 1 | Penalty  Level 2 | Penalty Basis |
| --- | --- | --- | --- | --- | --- |
| FC01 | Reserve a Company Name | P20 | none | none | n/a |
| FC01P | Paper or Kiosk - Reserve a Company Name | P60 | none | none | n/a |
| FC02 | Register a Private or Public Company | P360 | none | none | n/a |
| FC02P | Paper or Kiosk - Register a Private or Public Company | P900 | none | none | n/a |
| FC03 | Register a Close Company | P360 | none | none | n/a |
| FC03P | Paper or Kiosk - Register a Close Company | P900 | none | none | n/a |
| FC04 | Register a Company Limited by Guarantee | P4,600 | none | none | n/a |
| FC04P | Paper or Kiosk - Register a Company Limited by Guarantee | P6,000 | none | none | n/a |
| FC05 | Register an External Company | P4,600 | P4,600 | P4,600 plus P5 per calendar day | 1 month of Commencement date |
| FC05P | Paper or Kiosk - Register an External Company | P6,000 | P6,000 | P6,000 plus P5 per calendar day | 1 month of Commencement date |
| FC06 | Change Company Name | P1,000 | none | none | n/a |
| FC06P | Paper or Kiosk - Change Company Name | P1,500 | none | none | n/a |
| FC07 | Maintain Constitution for a Private or Public Company | P500 | P500 | P500 plus P5 per calendar day | 10 working days of effective date |
| FC07P | Paper or Kiosk - Maintain Constitution for a Private or Public Company | P1,000 | P1,000 | P1,000 plus P5 per calendar day | 10 working days of effective date |
| FC08 | Maintain Registered Office Address Details | none | P500 | P500 plus P5 per calendar day | 10 working days of effective date |
| FC08P | Paper or Kiosk - Maintain Registered Office Address Details | P500 | P500 | P500 plus P5 per calendar day | 10 working days of effective date |
| FC09 | Maintain Location of Company Records | none | P500 | P500 plus P5 per calendar day | 21 working days of effective date |
| FC09P | Paper or Kiosk - Maintain Location of Company Records | P500 | P500 | P500 plus P5 per calendar day | 21 working days of effective date |
| FC10 | Maintain Director Details | none | P500 | P500 plus P5 per calendar day | 20 working days of effective date |
| FC10P | Paper or Kiosk - Maintain Director Details | P500 | P500 | P500 plus P5 per calendar day | 20 working days of effective date |
| FC11 | Maintain Secretary Details | none | P500 | P500 plus P5 per calendar day | 20 working days of effective date |
| FC11P | Paper or Kiosk - Maintain Secretary Details | P500 | P500 | P500 plus P5 per calendar day | 20 working days of effective date |
| FC12 | Maintain Auditor Details | P500 | P500 | P500 plus P5 per calendar day | 20 working days of effective/appointment/ceased date |
| FC12P | Paper or Kiosk - Maintain Auditor Details | P2,000 | P2,000 | P2,000 plus P5 per calendar day | 20 working days of effective effective/appointment/ceased date |
| FC13 | Issue of Shares | none | P500 | P500 plus P5 per calendar day | 10 working days of date of issue |
| FC13P | Paper or Kiosk – Issue of Shares | P500 | P500 | P500 plus P5 per calendar day | 10 working days of date of issue |
| FC14 | Transfer of Shares | none | P500 | P500 plus P5 per calendar day | 20 working days of effective/appointment/ceased effective date |
| FC14P | Paper or Kiosk – Transfer of Shares | P500 | P500 | P500 plus P5 per calendar day | 20 working days of effective effective/appointment/ceased date |
| FC15 | Acquisition or Redemption Shares | none | P500 | P500 plus P5 per calendar day | 7 working days of date acquired |
| FC15P | Paper or Kiosk – Acquisition or Redemption Shares | P500 | P500 | P500 plus P5 per calendar day | 7 working days of date acquired |
| FC17 | Maintain Shareholder Details | none | none | none | n/a |
| FC17P | Paper or Kiosk – Maintain Shareholder Details | P500 | none | none | n/a |
| FC18 | Annual Return for a Private or Public Company | P500 | P500 | P500 plus P5 per calendar day | After the Annual Return month has elapsed |
| FC18P | Paper or Kiosk - Annual Return for a Private or Public Company | P1,000 | P1,000 | P1,000plus P5 per calendar day | After the Annual Return month has elapsed |
| FC21 | Annual Return for a Close Company | P500 | P500 | P500 plus P5 per calendar day | Annual Return month |
| FC21P | Paper or Kiosk - Annual Return for a Close Company | P1,000 | P1,000 | P1,000 plus P5 per calendar day | Annual Return month |
| FC22 | Annual Return for a Company limited by guarantee | P500 | P500 | P500 plus P5 per calendar day | Annual Return month |
| FC22P | Paper or Kiosk - Annual Return for a Company limited by guarantee | P1,000 | P1,000 | P1,000 plus P5 per calendar day | Annual Return month |
| FC23 | Annual Return External Company | P500 | P500 | P500 plus P5 per calendar day | Annual Return month |
| FC23P | Paper or Kiosk - Annual Return External Company | P1,000 | P1,000 | P1,000 plus P5 per calendar day | Annual Return month |
| FC24 | Request Removal from the Register | P300 | none | none | n/a |
| FC24P | Paper or Kiosk - Request Removal from the Register | P500 | none | none | n/a |
| FC25 | Cease an External Company | P300 | P300 | P300 plus P5 per calendar day | Date Business ceased is greater than 7 working days in the past. |
| FC25P | Paper or Kiosk - Cease an External Company | P500 | P500 | P500 plus P5 per calendar day | Date Business ceased is greater than 7 working days in the past. |
| FC26a | Amalgamation | Up to 3 companies: P3,000.  Each additional company, above 3 companies:  P1,000. | none | none | n/a |
| FC26aP | Paper or Kiosk - Amalgamation | Up to 3 companies: P5,000.  Each additional company, above 3 companies:  P2,000. | none | none | n/a |
| FC26b | Conversion of Private Company into a Close Company | P1,500 | none | none | n/a |
| FC26bP | Paper or Kiosk - Conversion of Private Company into a Close Company | P2,000 | none | none | n/a |
| FC26c | Conversion of Close Company into a Private Company | P1,500 | none | none | n/a |
| FC26cP | Paper or Kiosk - Conversion of Close Company into a Private Company | P2,000 | none | none | n/a |
| FC26d | Conversion of Public Company into a Private Company | P1,500 | none | none | n/a |
| FC26dP | Paper or Kiosk - Conversion of Public Company into a Private Company | P2,000 | none | none | n/a |
| FC26e | Conversion of Private Company into a Public Company | P1,500 | none | none | n/a |
| FC26eP | Paper or Kiosk - Conversion of Private Company into a Public Company | P2,000 | none | none | n/a |
| FC26f | Conversion of Private/Public Company into a Limited by Guarantee Company | P5,000 | none | none | n/a |
| FC26fP | Paper or Kiosk - Conversion of Private/Public Company into a Limited by Guarantee Company | P7,500 | none | none | n/a |
| FC26g-a | Request to Restore **due to failure to re-register**  Date that the form is submitted is later than (after) the Re-registration period end-date. | P5,000 plus 1 x Annual Return fee of P500 | none | none | n/a |
| FC26g-aP | Paper or Kiosk - Request to Restore Company - **due to failure to re-register**   * Date that the form is submitted is later than (after) the Re-registration period end-date. | P10,000 plus 1 x Annual Return fee of P500 | none | none | n/a |
| FC26g-b | Request to Restore **due to failure to file an Annual Return**   * the company was de-registered after the Re-registration period start date for not filing the Annual Return. | P2,000 plus 1 x Annual Return fee of P500 | P2,000 plus 1 x Annual Return fee of P500 | P2,000 plus 1 x Annual Return fee of P500 plus P5 per calendar day | After the Annual Return month has elapsed |
| FC26g-bP | Paper or Kiosk - Request to Restore **due to failure to file an Annual Return**  the company was de-registered after the Re-registration period start date for not filing the Annual Return. | P3,000 plus 1 x Annual Return fee of P500 | P3,000 plus 1 x Annual Return fee of P500 | P3,000 plus 1 x Annual Return fee of P500 plus P5 per calendar day | After the Annual Return month has elapsed |
| FC26h | Transfer Company to another Country | P6,000 | none |  | n/a |
| FC26hP | Paper or Kiosk - Transfer Company to another Country | P7,000 | none |  | n/a |
| FC26i | Lodge Compromise Document | P5,000 | P5 per day |  | 10 working days of effective date |
| FC26iP | Paper or Kiosk - Lodge Compromise Document | P7,500 | P5 per day |  | 10 working days of effective date |
| FC26j | Lodge Prospectus Document | P7,500 | P5 per day |  | 14 working days of effective date |
| FC26jP | Paper or Kiosk - Lodge Prospectus Document | P10,000 | P5 per day |  | 14 working days of effective date |
| FC26k | Register Foreign Company Document | P6,150 | none |  | n/a |
| FC26kP | Paper or Kiosk – Register Foreign Company Document | P10,000 | none |  | n/a |
| FC26l | Lodge Supplementary Programme Memorandum Document | P5,000 | P5 per day |  | 14 working days of effective date |
| FC26lP | Paper or Kiosk - Lodge Supplementary Programme Memorandum Document | P7,500 | P5 per day |  | 14 working days of effective date |
| FC26m | Lodge Registration of Charges | P300 | Yes |  | 28 working days of effective date |
| FC26mP | Paper or Kiosk - Lodge Registration of Charges | P400 | Yes |  | 28 working days of effective date |
| FC26n | Lodge Submission of Financial Statement/Annual Report | P5,000 | P5 per day |  | 20 working days of effective date |
| FC26nP | Paper or Kiosk - Lodge Submission of Financial Statement/Annual Report | P6,000 | P5 per day |  | 20 working days of effective date |
| FC26p | Lodge Subdivision & Consolidation of Shares | none | P5 per day |  | 10 working days of effective date |
| FC26pP | Paper or Kiosk - Lodge Subdivision & Consolidation of Shares | P500 | P5 per day |  | 10 working days of effective date |
| FC26q | Lodge Notice of Failure to Appoint or Re-Appoint an Auditor | P1,000 | P5 per day |  | 5 working days of effective date |
| FC26qP | Paper or Kiosk - Lodge Notice of Failure to Appoint or Re-Appoint an Auditor | P2,000 | P5 per day |  | 5 working days of effective date |
| FC027a | Notice of Appointment of Liquidator | none | none |  | n/a |
| FC027aP | Paper or Kiosk - Notice of Appointment of Liquidator | P500 | none |  | n/a |
| FC027b | Liquidators Report | none | none |  | n/a |
| FC027bP | Paper or Kiosk - Liquidators Report | P500 | none |  | n/a |
| FC027c | Court Order Terminating Liquidation | none | none |  | n/a |
| FC027cP | Paper or Kiosk - Court Order Terminating Liquidation | P500 | none |  | n/a |
| FC027e | Inspectors Reports | none | none |  | n/a |
| FC027eP | Paper or Kiosk - Inspectors Report | P500 | none |  | n/a |
| FC027k | Special Resolution | P300 | none |  | n/a |
| FC027kP | Paper or Kiosk - Special Resolution | P500 | none |  | n/a |
| FC027m | Registration of Statutory corporation | P10,000 | none |  | n/a |
| FC027mP | Paper or Kiosk - Registration of Statutory corporation | P15,000 | none |  | n/a |
| FC027o | Change Business Activity | P300 | none |  | n/a |
| FC027oP | Paper or Kiosk - Change Business Activity | P500 | none |  | n/a |
| FC027p | Notice of Call on Shares | none | P5 per day |  | 10 working days of effective date |
| FC027pP | Paper or Kiosk - Notice of Call on Shares | P500 | P5 per day |  | 10 working days of effective date |
| FC027q | Notice of Adoption of Balance Sheet Date | P300 | none |  | n/a |
| FC027qP | Paper or Kiosk - Notice of Adoption of Balance Sheet Date | P500 | none |  | n/a |
| FC28a | Maintain a Close Company | P1,000 | P5 per day |  | 1 month from effective date. |
| FC28Pa | Paper or Kiosk - Maintain a Close Company | P1,500 | P5 per day |  | 1 month from effective date |
| FC28b | Appointment of an Accounting Officer | none | P5 per day |  | 1 month from effective date. |
| FC28Pb | Paper or Kiosk - Appointment of an Accounting Officer | P500 | P5 per day |  | 1 month from effective date. |
| FC29 | Maintain a Limited by Guarantee Company | P1,000 | P5 per day |  | 21 working days of effective date |
| FC29P | Paper or Kiosk - Maintain a Limited by Guarantee Company | P1,500 | P5 per day |  | 21 working days of effective date |
| FC30 | Maintain an External Company | P1000 | P5 per day |  | 1 month from effective date |
| FC30P | Paper or Kiosk - Maintain an External Company | P1500 | P5 per day |  | 1 month from effective date |
| FC37 | Re-registration of a Public or Private Company | P300 | none |  | n/a |
| FC37P | Paper or Kiosk - Re-registration of a Public or Private Company | P500 | none |  | n/a |
| FC38 | Re-registration of a Close Company | P300 | none |  | n/a |
| FC38P | Paper or Kiosk - Re-registration of a Close Company | P500 | none |  | n/a |
| FC39 | Re-registration of a Limited by Guarantee Company | P300 | none |  | n/a |
| FC39P | Paper or Kiosk - Re-registration of a Limited by Guarantee Company | P500 | none |  | n/a |
| FC40 | Re-registration of an External Company | P300 | none |  | n/a |
| FC40P | Paper or Kiosk - Re-registration of an External Company | P500 | none |  | n/a |

**Business Names Fees**

| Fee # | Fee Description | Fee Amount | Penalty  Level 1 | Penalty Level 2 | Penalty Basis |
| --- | --- | --- | --- | --- | --- |
| FC01 | Reserve a Business Name | P20 | none | none | n/a |
| FC01P | Paper or Kiosk - Reserve a Business Name | P60 | none | none | n/a |
| FC02 | Register a Business Name | P150 | none | none | n/a |
| FC02P | Paper or Kiosk - Register a Business Name | P450 | none | none | n/a |
| FC03a | Notice of Change of Business Name (Change of Name) | none | P500 | P500 plus P5 per calendar day | Effective date is more than 14 working days in the past |
| FC03aP | Paper or Kiosk – Notice of Change of Business Name (Change Name) | P500 | P500 | P500 plus P5 per calendar day | Effective date is more than 14 working days in the past |
| FC03b | Notice of Change of Business Name (Change of Details) | none | P500 | P500 plus P5 per calendar day | Effective date is more than 14 working days in the past |
| FC03bP | Paper or Kiosk - Notice of Change of Business Name (Change of Details) | P500 | P500 | P500 plus P5 per calendar day | Effective date is more than 14 working days in the past |
| FC04 | Notice of Cessation of Business Name | P150 | P150 | P150 plus P5 per calendar day | Effective date is more than 3 months in the past. |
| FC04P | Paper or Kiosk - Notice of Cessation of Business Name | P300 | P300 | P300 plus P5 per calendar day | Effective date is more than 3 months in the past. |
| FC05 | Renewal of a Business Name | P500 | none | none | n/a |
| FC05P | Paper or Kiosk - Renewal of a Business Name | P1000 | none | none | n/a |
| FC06-a | Restoration of Business Name - ***due to failure to re-register.***   * Date that the form is submitted is later than (after) the Re-registration period end-date. | P1500 | none | none | n/a |
| FC06-aP | Paper or Kiosk – Restoration of Business Name - **due to failure to re-register**   * Date that the form is submitted is later than (after) the Re-registration period end-date. | P2000 | none | none | n/a |
| FC06-b | Request to Restore Business Name **due to failure to file Renewal**  The business name was cancelled after the Re-registration period start date for not filing a Renewal form. | P1,000 plus 1 x Renewal fee of P500 | none | none | n/a |
| FC06-bP | Paper or Kiosk - Request to Restore Business Name **due to failure to file an Renewal**  The business name was cancelled after the Re-registration period start date for not filing the Renewal for. | P1,500 plus 1 x Renewal fee of P500 | none | none | n/a |
| FC12 | Re-registration of Business Name | P150 | none | none | n/a |
| FC12P | Paper or Kiosk - Re-registration of Business Name | P300 | none | none | n/a |