AN OIFIG UM CHLÁRÚ CUIDEACHTAÍ
COMPANIES REGISTRATION OFFICE

Information Leaflet No. 7

DISCLOSURE AND PUBLICATION REQUIREMENTS IN RELATION TO COMPANIES AND BUSINESS NAMES

INFORMATION LEAFLET NO.7 / JULY 2012

1. COMPANIES INCORPORATED UNDER THE COMPANIES ACTS 1963-2012

1.1. Every company is required to paint or affix, and keep painted or affixed, its name on the outside of every office or place in which its business is carried on, in a conspicuous position, in letters which are easy to read.

1.2. The company name in legible characters must be shown in all notices and other official publications of the company and in all bills of exchange, promissory notes, endorsements, cheques and orders purporting to be signed by or on behalf of the company and in all invoices, receipts and letters of credit of the company.

1.3. The following particulars must be shown on all business letters of a company;

(a) the full name of the company (note that the only permissible abbreviations are "Ltd" for "Limited", "Teo" for "Teoranta", "Plc" for "Public Limited Company", etc)
(b) the forename (or initials) and surnames and any former forenames and surnames of the directors and their nationality, if not Irish.[1]

1.4.[2] The following additional particulars must be shown on letters and are also required to appear on order forms of limited liability companies, whether they are in paper form or any other medium:[3]

(a) the legal form of the company
(b) place of registration eg. Registered in Dublin, Ireland and the registered number i.e. as per the company's Certificate of Incorporation
(c) address of the registered office (where this is already shown on the document, the fact that it is the registered office must be indicated)
(d) in the case of a company exempt from the obligation to use the word "limited" or "teoranta" as part of its name[4], the fact that it is a limited company
(e) in the case of a company which is being wound up, the fact that it is so
(f) if the share capital of a company is mentioned on letterheads or order forms of a company, the reference must be to the paid-up share capital

These particulars apply only to business letters and order forms, and do not need to be included on delivery notes or invoices.

As of 1 April 2007, every limited liability company which has a website is also required to display either on its homepage or to be identified on its homepage, a readily accessible webpage on which the following appear:[5]

(a) the name and legal form of the company
(b) place of registration of the company and the number with which it is registered
(c) address of the registered office of the company
(d) in the case of a company exempt from the obligation to use the word "limited" or "teoranta" as part of its name[4], the fact that it is a limited company
(e) in the case of a company which is being wound up, the fact that it is being wound up
(f) if the share capital of a company is mentioned on the website, the reference must be to the paid-up share capital

1.5. Where a company is being wound up, section 303 of the Companies Act 1963 requires that every "invoice, order for goods or business letter issued by or on behalf of the company... shall contain a statement that the company is being wound up". Section 303 applies to unlimited as well as limited companies.

[1] If special circumstances exist which render it in the opinion of the Minister for Jobs, Enterprise and Innovation expedient that an exemption from the requirement to include director information in the business letters of the company should be granted, the Minister may, subject to such conditions as he may think fit, grant exemption from the obligations to publish this information - section 196(2) Companies Act 1963.
[2] There is no requirement for an unlimited company to display this information on its letters or order forms.
[3] European Communities (Companies)(Amendment) Regulations 2007.
[4] Pursuant to section 24 Companies Act 1963 (inserted by section 88 Company Law Enforcement Act 2001)
[5] European Communities (Companies)(Amendment) Regulations 2007.

1.6. Where a company has been placed in receivership, section 317 of the Companies Act 1963 requires that every "invoice, order for goods or business letter issued by or on behalf of the company ..shall contain a statement that a receiver has been appointed". Section 317 applies to unlimited as well as limited companies.

1.7. It should be noted that the above publication and disclosure requirements apply to an Irish-registered company, irrespective of whether it is carrying on business under a business name[6]. The fact that a company may be carrying on a business under a business name does not exempt it from the above requirements.

If an Irish-registered company is carrying on business under a business name, see **4.** below as to the additional disclosure and publication requirements required under the Registration of Business Names Act 1963.

[6] See **4.** below

2. FOREIGN COMPANIES HAVING A PLACE OF BUSINESS IN THE STATE

2.1. The particulars detailed at **1.3** above must be shown on all business letters of the company, together with details of the country in which it is incorporated.

2.2. The company must exhibit conspicuously the name of the company and the country in which it is incorporated on every place where it carries on business in the State.

2.3. The company name and the country in which the company is incorporated must also be legibly stated on all billheads, letter-paper, and in all notices and other official publications of the company.

2.4. If the liability of the members of the company is limited, this fact must be stated in all billheads, letter-paper, notices and other official publications of the company in Ireland and affixed on every place where it carries on its business.

2.5. If the company issues a prospectus in Ireland inviting subscriptions for its shares or debentures in Ireland, the prospectus must state the country in which the company is incorporated, and, if the company is a limited liability company, state that fact also.

2.6. If the foreign company which has established a place of business in the State carries on business here under a business name[7], the company is additionally required to state in legible characters in all business letters, circulars and catalogues on or in which the business name appears and which are sent by the company to any person, the name of the company, and the present forenames or the initials thereof, the present surname, any former forenames and surnames and the nationality, if not Irish, of every director, or in the case of a body corporate being a director, the corporate name.

3. FOREIGN COMPANIES HAVING A BRANCH IN THE STATE

3.1. If the share capital of a company is mentioned on its business letters and order forms, the reference must be to the paid-up share capital.

3.2. The following particulars must be shown on all letters and order forms where an EU-registered company has established an Irish branch:

(a) place of registration of the company and the number with which it is registered
(b) legal form of the company and the address of its registered office
(c) in the case of a company which is being wound up, the fact that is so
(d) place of registration of the branch and the number with which it is registered

3.3. The following particulars must be shown on all letters and order forms used by a non-EU registered company which has established an Irish branch:

(a) if the law of the State in which the company is incorporated requires entry in a register, the place of registration of the company and the number with which it is registered
(b) place of registration of the branch and the number with which it is registered

3.4. If the foreign company which has established a branch in the State carries on business here under a business name[8], the company is additionally required to state in legible characters in all business letters, circulars and catalogues on or in which the business name appears and which are sent by the company to any person, the name of the company, and the present forenames or the initials thereof, the present surname, any former forenames and surnames and the nationality, if not Irish, of every director, or in the case of a body corporate being a director, the corporate name.

[7] See **4**. below.
[8] See **4**. below.

4. BUSINESS NAME

4.1. Body corporate that trades under a business name.

If a body corporate carries on business in the State under a business name[9], the name of the proprietor of the business name (i.e. the name of the company which is trading under that business name), must be shown on all business letters related to that business name, together with the particulars required to be shown by an Irish-registered company or foreign company (see **1**, **2** or **3** above, as applicable).

A body corporate (not being an Irish-registered company or a foreign company which has a place of business in the State, which is exempted by the Minister for Jobs, Enterprise and Innovation from the requirement to include director information in its business letters[10]) trading under a business name is required to state in its business letters, circulars and catalogues on or in which its business name appears:

- its corporate name
- the present forename or initials, the present surname or any forenames or surnames, and the nationality, if not Irish, of every director, or in the case of a body corporate being a director, the corporate name.

The business name should of course be registered by the company with the CRO by the body corporate which is carrying on business under the name, pursuant to the Registration of Business Names Act 1963. For further information, see CRO Information Leaflet No. 14, "Business Name Registration".

4.2. Individual/firm that trades under a business name

The following firms[11] and individuals are required to register a business name:

(a) every firm having a place of business in the State and carrying on a business under a business name which does not consist of the true surnames of all partners who are individuals and the corporate names of all partners which are bodies corporate without any addition other than the true forenames of individual partners or initials of such forenames;
(b) Every individual having a place of business in the State and carrying on business under a business name which does not consist of his/her true surname without any addition other than his/her true forename or the initials thereof.

In all business letters, circulars and catalogues on or in which the business name appears, and which are sent by the owner of the business name to any person, the following must be legibly stated in relation to the owner:

- in the case of an individual, his/her present name, any former names, and his/her nationality, if not Irish
- in the case of a firm, the present name and any former names, and the nationality, if not Irish, of all the partners in the firm, or in the case of a body corporate being a partner, the corporate name

The business name should of course be registered by the individual/partnership with the CRO, pursuant to the Registration of Business Names Act 1963. See Information Leaflet No. 14, "Business Name Registration".

[9] "Business name" means the name or style under which any business is carried on. A company which has a place of business in the State and carries on business under a business name which does not consist of its corporate name without any addition is required to register that business name pursuant to the Registration of Business Name Act 1963.
[10] Under section 196(2) Companies Act 1963. See **1.3.** above.
[11] "Firm" is defined as "an unincorporated body of two or more individuals or one or more individuals and one or more bodies corporate or two or more bodies corporate, who have entered into partnership with one another with a view to publishing a newspaper or to carrying on business for profit".

AN OIFIG UM CHLÁRÚ CUIDEACHTAÍ
Oifig Poiblí: Teach Pharnell, 14 Cearnóg Pharnell, Baile Átha Cliath 1
Fiosruithe: Bóthar Uí Bhriain, Ceatharlach

Lóghlao: 1890 220 226
Fón: +353 1 804 5200 **Faics:** +353 1 804 5222
Ríomhphost: info@cro.ie **Láithreán:** www.cro.ie

COMPANIES REGISTRATION OFFICE
Public Office: Parnell House, 14 Parnell Square, Dublin 1
Postal Enquiries: O'Brien Road, Carlow

Lo Call: 1890 220 226
Tel: +353 1 804 5200 **Fax:** +353 1 804 5222
Email: info@cro.ie **Web:** www.cro.ie