1. Legislative provisions regarding company name

Under the Companies Act 2014, an exemption is available to Designated Activity Companies and Companies Limited by Guarantee from including the company type suffix from the end of the company name. The exemption is only available to such companies which meet certain criteria under section 971 or 1180. See leaflet 24 for more information. This leaflet is in regard to companies which were granted an exemption licence prior to 1st March 2002 only.

Company Name Suffix

Section 969 Companies Act 2014 provides that the company name and related memorandum of association of every designated activity company which is limited by shares/guarantee and section 1178 Companies Act 2014 every company which is limited by guarantee, not having a share capital, must state the name of the company, with the relevant company type as the last words of the name. Unlimited companies must include the type suffix at the end of the name under section 1237 Companies Act 2014.

Pursuant to section 49 Companies Act 2014, every company is obliged to publish its name, among other things, in all business letters, notices and other official publications of the company and in all cheques, invoices and receipts. The use of the abbreviation of the relevant company type does not constitute a breach of sections 969/1178/1237.

Designated Activity Companies (DAC) or Companies Limited by Guarantee (CLG), however, may be exempt from the requirement to include the company type in their names, and from the requirements imposed by section 49. See leaflet 24 for more information.

Note that under section 151 Companies Act 2014, a company that is exempt from the obligation to use the words describing the company type in its name must show on its letters and order forms the legal form of the company.

Under the Companies Act 2014, the company type information must be included at the end of the company name.

- A Private Company Limited by Shares must state “Limited/Teoranta” at the end of its name.
- A Designated Activity Company, limited by shares, must state “Designated Activity Company/ Cuideachta Ghníomhaíochta Ainmnithe” at the end of its name.
- A Designated Activity Company Limited by Guarantee must state “Designated Activity Company/ Cuideachta Ghníomhaíochta Ainmnithe” at the end of its name.
- A Guarantee company without share capital must state “Company Limited by Guarantee/ Cuideachta faoi theorainn Ráthaíochta” at the end of its name.

2. Companies granted licence prior to 1 March 2002

Prior to 1 March 2002, certain companies were granted licences by the Minister for Business, Enterprise, and Innovation, pursuant to section 24 Companies Act 1963. Such a licence permitted the company to be registered as a company with limited liability, without the addition of the word "Limited" or "Teoranta" to its name, or permitted the company to change its name, including or consisting of the omission of the word "Limited" or "Teoranta".

In order to obtain a section 24 licence, a company had to satisfy the Minister that:

(a) its objects were restricted to the promotion of commerce, art, science, education, religion, charity or any other prescribed object, and

(b) its memorandum or articles of association:

i) required its profits (if any) or other income to be applied to the promotion of its objects,

ii) prohibited the payment of dividends to its members, and

iii) required all the assets which would otherwise be available to its members to be transferred on its winding up to another company whose objects complied with paragraph (a) and which met the requirements of this paragraph

Exemption procedure since 1 March 2002

Since 1 March 2002, it was no longer necessary to obtain a Ministerial licence in order for a company to be granted an exemption. A statutory declaration was completed instead (form G5).
On 1 June 2015, the Companies Act 2014 replaced the old Companies Acts 1963-2013 and the exemption procedure was replaced by new requirements. Exemption is now only available to certain company types - Designated Activity Companies, Unlimited Companies and Companies Limited by Guarantee. For further information, see Information Leaflet No. 24, “Exemption from use of Company Type as part of the Company Name”.

3. Alteration of Constitution - Companies granted Section 24 licences granted prior to 1 March 2002

A section 24 licence granted by the Minister prior to 1 March 2002, which was in force immediately before that date, continues to have full force and effect, and is unaffected by the introduction of the Companies Act 2014.

Any company which immediately prior to 1 March 2002 was in possession of a Ministerial licence exempting it from use of the word "Limited" or "Teoranta" as part of its name may accordingly rely upon that licence, and there is no need for such company to re-apply for the exemption under the new Act. The Companies Act provides that a body, in respect of which a licence under section 24 is in force, is exempt from the provisions of the Companies Act relating to the use of the new Company Suffix “Designated Activity Company” or “Company Limited by Guarantee”, (which have replaced the words "Limited" or "Teoranta") used as any part of its name and the publishing of its name.

A section 24 licence may at any time be revoked by the Registrar of Companies. Upon revocation, the Registrar enters the suffix “Designated Activity Company” or “Company Limited by Guarantee” on the register of companies at the end of the name of the body in question. Before a licence is so revoked, however, the Registrar of Companies is obliged to give to the body in question notice in writing of his/her intention and the body will have the opportunity of being heard in opposition to the revocation. In order to avoid revocation, the company ought to ensure that its annual return in every year is filed on time with the CRO.

Existing companies with a licence under Section 24 prior to 1st March 2002, no longer have to seek prior approval for alterations to the Memorandum or Articles of Association from the Minister or Registrar of Companies. This is due to a review of procedures for approvals by the Company Law Administration Division of the Department of Business, Enterprise and Innovation, Earlsfort Terrace, Dublin 2.

Clauses in the company’s current Memorandum that requires such approval be removed and substituted with a statement akin to, “No addition, alteration or amendment shall be made to the objects of the Company, such that there would be non-compliance with the requirements of section 971(1) (a) and (b) of the Companies Act 2014 (for Designated Activity Companies) or section 1180 (1) (a) and (b) (Companies Limited by Guarantee), as provided for in the provisions of this constitution for the time being in force unless the same shall have been previously submitted and approved by the Registrar of Companies”. The effect of this clause will be that in future, approval will be required from the Registrar of Companies only when the objects or the mandatory clauses in the constitution (Memorandum of Association) in section 971/1180 are altered.

To enable this change to take effect, approval should be sought from Company Law Administration Division, Earlsfort Terrace, Dublin 2. Once approved, the relevant Form G1 - special resolution - and constitution (Memorandum and Articles of Association) can be filed with the CRO.

4. Further information

Enquiries in connection with the section 24 licences granted prior to 1 March 2002 (including applications for Ministerial approval of proposed changes to a licence company’s constitution (memorandum and/or articles) may be directed to:

Paddy Porter 059 917 8861