



Oifig an Stiúirthóra um
Fhorfheidhmiú Corparáideach
Office of the Director
of Corporate Enforcement

ODCE Information Notice I/2013/1

COMPANY DISCLOSURE OF INFORMATION

Registering as a company under the Companies Acts confers certain legal and disclosure obligations such as displaying the company's name, publishing director's names on business letters and displaying the company's details on its website. These are disclosed so that third parties are able to identify the company and its directors.

The aim of this Information Notice is to explain these disclosure requirements under the Companies Acts and various EU Regulations.

(1) Obligation on Irish registered companies to publish the company name

Every Irish registered company is obliged to publish its name¹ in full by displaying it outside every office or place where it carries on business.

The legal requirement is that the full name of the company must be:

- displayed in easily legible letters;
- painted or affixed in a prominent position;
- placed outside every office or place in which its business is carried on;
- continue to be kept and maintained; and
- published on all business letters, notices, bills of exchange, promissory notes, endorsements, cheques, invoices, receipts and letters of credit of the company.

(2) Obligation on Irish registered companies to disclose certain information on business letters

Every Irish registered limited liability company is obliged to include on all business letters² the following information:

- the full name and legal form of the company;
- the place of registration of the company and the number with which it is registered;
- the address of the registered office of the company;

¹ Section 114 Companies Act 1963

² Regulation 9 of the European Communities (Companies) Regulations, 1973 (S.I. 163 of 1973) as amended by the European Communities (Companies (Amendment) Regulations 2007 (S.I. 49 of 2007).

- a company exempt from using the word “limited” or “teoranta” in its name must disclose that it is a limited company;
- in the case of a company which is being wound up, the fact that it is so;
- if reference is made to the share capital of the company it must be to the paid-up share capital;
- the name of each director³ and shadow director of the company as follows -
 - his/her present forename and any former forename,
 - his/her present surname and any former surname, and
 - the nationality, if not Irish

(3) Obligation on Irish registered companies to display specific information on order forms and websites⁴

Every Irish registered limited liability company is required to publish on all order forms and company websites the following information:

- the name and legal form of the company;
- the place of registration (i.e. Ireland) and the number with which it is registered;
- the address of the registered office of the company;
- a company exempt from the obligation to use the word “limited” or “teoranta” as part of its name must disclose that it is a limited company;
- in the case of a company which is being wound up, the fact that it is so; and
- if reference is made to the share capital of the company it must be to the paid-up share capital.

(4) Obligation on Irish registered unlimited liability companies to disclose certain information

Every Irish registered unlimited liability company is obliged to publish the following information:

- the name of the company on all business letters, notices, bills of exchange, promissory notes, endorsements, cheques, invoices, receipts and letters of credit of the company⁵;

In addition to above the following is required on business letters:

- the name of each director⁶ and shadow director of the company as follows -
 - his/her present forename and any former forename,
 - his/her present surname and any former surname, and
 - the nationality, if not Irish

³ Section 196 Companies Act 1963

⁴ Regulation 9 of the European Communities (Companies) Regulations, 1973 (S.I. 163 of 1973) as amended by the European Communities (Companies (Amendment) Regulations) 2007 (S.I. 49 of 2007).

⁵ Section 114 Companies Act 1963

⁶ Section 196 Companies Act 1963

(5) Obligation on non-Irish companies with a place of business in the State to disclose certain information

Companies incorporated outside the State which have an established place of business in the State are obliged to have the company's name and its country of incorporation publicised as follows:-

- exhibited in a prominent place outside every place where it carries on business in the State; and
- shown on all business letters, billheads and in all notices and other official publications of the company⁷; and

In addition, the following information is required on business letters:

- the name of each director⁸ and shadow director of the company as follows -
 - his/her present forename and any former forename,
 - his/her present surname and any former surname, and
 - the nationality, if not Irish

(6) Obligation on EU companies with branches in the State to disclose certain information

Companies from other Member States of the European Union with branches in Ireland are required to display on every letter and order form⁹ used by a branch:

- the place of registration of the company and the number with which it is registered;
- the name and legal form of the company and the address of its registered office;
- in the case of a company which is being wound up, the fact that that is so; and
- the place of registration of the branch and the number with which it is registered; and

(7) Obligations on non-EU companies with branches in the State to disclose certain information

Companies from States outside the European Union with branches in Ireland are required to display on every letter and order form¹⁰ used by a branch:

- the name and place of registration of the branch and its registered number.
- the place of registration of the company and its registered number

⁷ Section 355 Companies Act 1963

⁸ Section 196 Companies Act 1963

⁹ Regulation 5 European Communities (Branch Disclosures) Regulations 1993

¹⁰ Regulation 8 European Communities (Branch Disclosures) Regulations 1993

Irish Primary Legislation Applicable to Companies

Statutory Requirements for Company Letterhead and Order Forms for Companies Registered in Ireland

Section 114(1)(c) of the Companies Act 1963

Every company... shall have its name mentioned in legible characters in all business letters of the company and in all notices and other official publications of the company, and in all bills of exchange, promissory notes, endorsements, cheques and orders for money or goods purporting to be signed by or on behalf of the company and in all invoices, receipts and letters of credit of the company.

Section 196(1)-(3) of the Companies Act 1963

- (1) Subject to subsection (2), every company to which this section applies shall, in all business letters on or in which the company's name appears and which are sent by the company to any person, state in legible characters in relation to every director the following particulars:
 - (a) his present Christian name, or the initials thereof, and present surname; and
 - (b) any former Christian names and surnames; and
 - (c) his nationality, if not Irish.
- (2) If special circumstances exist which render it in the opinion of the Minister expedient that such an exemption should be granted, the Minister may, subject to such conditions as he may think fit, grant exemption from the obligations imposed by this section.
- (3) This section shall apply to—
 - (a) every company registered under this Act or under the Companies (Consolidation) Act, 1908, unless it was registered before the 23rd day of November, 1916, and
 - (b) every company incorporated outside the State which has an established place of business within the State, unless it had established such a place of business before the said date; and
 - (c) every company licensed under the Moneylenders Act, 1933, whenever it was registered or whenever it established a place of business.

Irish Primary Legislation Applicable to Established Places of Business

Section 351 of the Companies Act 1963

This Part shall apply to all companies incorporated outside the State which, after the operative date, establish a place of business within the State, and to companies incorporated outside the State which have, before the operative date, established a place of business within the State and continue to have an established place of business within the State on the operative date.

Section 355 of the Companies Act 1963

Every company to which this Part applies shall—

- (a) in every prospectus inviting subscriptions for its shares or debentures in the State state the country in which the company is incorporated; and
- (b) exhibit conspicuously on every place where it carries on business in the State the name of the company and the country in which the company is incorporated; and
- (c) cause the name of the company and of the country in which the company is incorporated to be stated in legible characters on all billheads and letter-paper, and in all notices and other official publications of the company; and
- (d) if the liability of the members of the company is limited, cause notice of that fact to be stated in legible characters in every such prospectus as aforesaid and in all billheads, letter-paper, notices and other official publications of the company in the State, and to be affixed on every place where it carries on its business.

Irish Secondary Legislation Applicable to Companies

European Communities (Companies) Regulations 1973

Regulation 3

These regulations apply to every company, being a company registered under the Act with limited liability or an unregistered company with limited liability to which certain provisions are applied by section 377 (1) of the Act, and the terms "company" and "unregistered company" shall be construed accordingly.

European Communities (Companies)(Amendment) Regulations 2007

“Letters, order forms and websites”

(The 2007 regulations amend the 1973 regulations by extending the scope to include websites)

Regulation 9 (as amended)

- (1) Every company shall include the following particulars on its letters and order forms:
 - (e) the name and legal form of the company;
 - (f) the place of registration of the company and the number with which it is registered;
 - (g) the address of the registered office of the company;
 - (h) in the case of a company exempt from the obligation to use the word “limited” or “teoranta” as part of its name, the fact that it is a limited company;
 - (i) in the case of a company that is being wound up, the fact that it is being wound up;
 - (j) if reference is made in the letter or order form to the share capital of the company, the reference shall be to the capital that is subscribed and paid up.

- (2) Where a company has a website, it shall display in a prominent and easily accessible place on that website the particulars referred to in subparagraphs (a) to (f) of paragraph (1), except that the reference in subparagraph (f) to ‘in the letter or order forms’ shall be construed as a reference to ‘on the website’.

Regulation 12 (as amended) – Offences and Penalties

- (1) If a company fails to comply with Regulations 4, 5, 7 or 9, the company and—
 - (a) every officer of the company who is in default, and;
 - (b) any person in accordance with whose directions or instructions the directors of the company are accustomed to act and to whose directions or omissions the default is attributable,shall be guilty of an offence.
- (2) A person who is convicted of an offence under these Regulations shall be liable, on summary conviction, to a (class C fine¹¹).
- (3) Where a person has been convicted of an offence under these Regulations and there is a continuation of the offence by the person after his or her conviction, the person shall be guilty of a further offence on every day on which the contravention continues and for each such offence shall be liable, on summary conviction, to a (class E fine¹²) for each day on which the offence is so continued.

¹¹ A class C fine currently means a fine not exceeding €2,500 (Fines Act 2010)

¹² A class E fine currently means a fine not exceeding €500 (Fines Act 2010)

**Irish Secondary Legislation Applicable to Branches
European Communities (Branch Disclosure) Regulations 1993**

PART II

Branches of Companies from Other Member States of the European Communities

Application of this Part

Regulation 3

This Part applies to a company—

- (a) to which article 1 of the 1968 Directive applies;
- (b) which is incorporated in another Member State of the European Communities, and;
- (c) which establishes a branch in the State;

and references in this Part to a company shall be construed accordingly.

Letterheads

Regulation 5

- (2) Every letter and order form used by a branch of a company shall bear the following particulars—
 - (a) the place of registration of the company and the number with which it is registered;
 - (b) the 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 that is so;
 - (d) the place of registration of the branch and the number with which it is registered.
- (3) If on any letters or order forms there is reference to the share capital of the company, the reference shall be to the paid-up share capital.

PART III

Branches of Companies from States Other Than Those under Part II

Application of this Part

Regulation 6

This Part applies to a company—

- (a) which is incorporated outside the State, other than a company to which Part II applies,
- (b) which is of a legal form comparable to a company to which Article 1 of the 1968 Directive applies, and
- (c) which establishes a branch in the State,

and references in this Part to a company shall be construed accordingly.

Letterheads

Regulation 8

- (1) Every letter and order form used by a branch of a company shall bear the following particulars—
 - (a) the place of registration of the branch and the number with which it is registered;
 - (b) 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.
- (2) If on any letters or order forms there is reference to the share capital of the company, the reference shall be to the paid-up share capital.