
Briefing

Company Stationery: Essential Requirements



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A company incorporated under the Companies Act 2014 (the “Act”) must publish certain particulars on its business stationery and display its company name. Failure by the company to do so can result in criminal liability for both the company and any director who is in default. This factsheet looks at those requirements which a limited liability company must consider and keep under review as the company's particulars change.

The Company Name

The company name must be displayed in a conspicuous position and in clear signage outside its registered office and also outside every office or place in which the company carries out business.

Company Particulars

In addition to the company name, other company particulars that must be disclosed on the various business stationery (details of which are set out below) include the:

- legal form of the company;
- directors' names and nationality (if not Irish);
- place of registration and registration number; and
- registered office address.

If reference is made to the company’s share capital in the company’s business letters or order forms, the reference must be to the capital that is subscribed and paid up.

If a Company Limited by Guarantee (a “**CLG**”) or a Designated Activity Company (a “**DAC**”) obtains an exemption from the requirement to include the relevant company type as part of its name, then the company must also disclose that fact on its business letters and order forms.

Abbreviated Suffix

The Act provides that an abbreviated suffix may be used at the end of a company name “in any usage” *after* the company’s registration. For example, in the case of a DAC, the Act provides that the words “designated activity company” may be abbreviated to “dac” or “d.a.c.” (including either such abbreviation in capitalised form as well as the Irish equivalent of those terms) in any usage after the DAC’s registration. Identical provisions apply to the company limited by shares (“**LTD**”), company limited by guarantee (“**CLG**”) and public limited company (“**PLC**”) so that all are permitted to use an abbreviated suffix at the end of their company names in any usage after registration.

Disclosure Requirements

The table below sets out a summary of the requirements referred to above:

	Information						
	Company name	Legal form of the company	Names of directors (and their nationality (if not Irish))	Place of company’s registration, its registered number and address of registered office	Any reference to share capital must be to paid-up capital	If licence granted to omit “Limited” from name, mention of the fact that it is a limited company	If company is being wound up or in examinership or receivership, mention of that fact
Business Letter	✓	✓	✓	✓	✓	✓	✓
Order Form	✓	✓	✗	✓	✓	✓	✓
Email	✓	✓	✗	✓	✓	✓	✓
Website	✓	✓	✗	✓	✓	✓	✓
Miscellaneous (eg cheques, invoices, bills of exchange)	✓	✗	✗	✗	✗	✗	✗

Business Names

Where a company carries on business under a business name other than its corporate name, the business name must be registered under the Registration of Business Names Act 1963 and the requirements set out in the table above apply to its use. In addition, the name of the proprietor of the business name must appear on all business letters related to that business name.

Liquidation, Receivership or Examinership

Where a company has entered into liquidation or a receiver has been appointed over its assets, this must be disclosed on all business letters and order forms issued by or on behalf of the company, its liquidator or receiver.

The Act also provides that where a company is under the protection of the Court, every invoice, order for goods or business letter issued by or on behalf of the company must, directly after the company name, include the words “in examination under Part 10 of the Companies Act 2014”.

Liability

The Act provides that if a company does not comply with these disclosure requirements of company details, the company and any officer of the company who is in default will be guilty of a category 4 offence punishable, on summary conviction, to a fine of up to €5,000. In certain circumstances, the director could also be personally liable if he or she issues and signs business stationery that omits the company name.

Further Information

Publications that address some of the areas referred to in this factsheet are available on the Institute of Directors [website](#) and include the Directors’ Handbook.

Further information is available from



Garreth O'Brien
Partner
+353 1 607 1489
garreth.obrien
@mccannfitzgerald.com



Ray Hunt
Head of Company
Secretarial and
Compliance Services
+353 1 511 1614
ray.hunt
@mccannfitzgerald.com



Frances Bleahene
Senior Associate
+353 1 607 1466
frances.bleahene
@mccannfitzgerald.com

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Institute of Directors in Ireland, Europa House, Harcourt Street, Dublin 2
01 411 0010 | info@iodireland.ie | www.iodireland.ie

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