

Extension Of Disclosure Of Company Particulars To E-Communications And Websites

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Recently implemented EU law has extended the requirement to disclose company particulars on certain hard copy company documentation to company electronic communications and websites.

Requirements For Hard Copy Company Letterhead And Order Forms

The business letterhead of a typical Irish limited liability company is required to include the following information:

X COMPANY LIMITED
REGISTERED IN IRELAND - NUMBER 000000
REGISTERED OFFICE - 00 O'CONNELL STREET, DUBLIN 1
DIRECTORS - SEÁN J. CITIZEN, A. N. OTHER, GUILLAUME
LEFARGE (FRENCH)

Unless otherwise exempt, every limited liability company is obliged to have the following information on its business letters:

- (a) the name and legal form of the company;
- (b) its trading name(s) in legible letters (if so used);
- (c) in respect of every director and every shadow director of a company:
 - (i) his/her present forename or initials and surname;
 - (ii) his/her former forename and surname; and
 - (iii) his/her nationality if not Irish
- (d) the company's place of registration and its registration number;
- (e) the address of the company's registered office;
- (f) 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;
- (g) where the company is being wound up, the fact that it is being wound up; and
- (h) where reference is made in the letter or order form to the company's share capital, the reference shall be to the paid-up share capital.

A limited liability company is also required to include the information at (a), (d), (e), (f), (g) and (h) above on its order forms for goods or services. In addition, it is obliged to state its name in legible characters on other company documents including all invoices, cheques, money orders and receipts.

An unlimited company is required to disclose the name of the company and the particulars at (b) on its business letters, and it is also obliged to state its name in legible characters on other company documents including all invoices, cheques, money orders and receipts.

Extension Of Requirements To Websites And E-Communications

Under the proposed Irish regulations and EU law, a limited liability company will be obliged to display on its website the information referred to in paragraphs (a), (d), (e), (f), (g) and (h) above.

Limited liability company letters and order forms for goods and services, whether in paper form or in any other medium (such as e-mails and faxes), must contain the information referred to in paragraphs (a), (d), (e), (f), (g) and (h) above.

It is expected that these amendments will be effective from 1st April, 2007.

Failure to comply with these obligations is a summary offence under company law.

These new requirements do not apply to unlimited companies.

Suggested Action

All limited liability company directors, secretaries and managements should now take steps to acquaint their relevant staff, contractors and/or webmasters of these requirements, and websites and electronic letters and order forms should be reviewed and prepared for compliance.

Most company websites will already state the company's registered and trading names but not some of the other required information (e.g., company number, place of registration and registered office details). Similarly, some electronic templates for company communications (e.g., by e-mail and fax) will have to be amended to disclose the required particulars.

Further Information

ODCE Information Notice I/2007/2 is available on the ODCE website at www.odce.ie. Hard copies can be obtained free of charge on request to info@odce.ie or Maria Leavy at 01 858 5833. The ODCE website also has copies of the underlying legislation.

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