



An Roinn Fiontar,
Turasóireachta agus Fostaíochta
Department of Enterprise,
Tourism and Employment

Public Consultation on proposed changes to the Companies Act 2014 and related legislation

Response Template



As set out in the Public Consultation paper, the Department of Enterprise, Tourism and Employment is seeking the views of stakeholders and interested parties on proposed changes to the Companies Act 2014 ('the 2014 Act'), in relation to access to the residential addresses of company officers and with similar changes to be reflected in the drafting of the Co-Operative Societies Bill and the Registration of Limited Partnership and Business Names Bill.

Please include your response in the space underneath each question and set out/ explain your views. Completing the template will assist with achieving a consistent approach in responses returned and facilitate collation of responses. Respondents have the opportunity to comment more generally in the questions at the end of each section should they wish.

When responding please indicate whether you are providing views as an individual or representing the views of an organisation.

Name(s):	██████████
Organisation:	Chartered Accountants Ireland
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Respondents are requested to return their completed templates by email to companylawconsultation@enterprise.gov.ie by **5pm on Friday, 19th December 2025**.

Section A: Proposed amendments to the Companies Act 2014

Implications of the proposed changes for information maintained by companies:

Question A1:

Do you have any views on the intended approach relating to the maintenance by companies of address details of relevant officers?

Response:

We are in favour of the proposal that directors and secretaries can provide the company with a contact address which will be publicly accessible and that the usual residential address will be maintained but restricted.

Implications of the proposed changes for filing with the Companies Registration Office:

Question A2:

Do you have any views on the intended approach relating to the filing with, and maintenance by, the Companies Registration Office of address details of relevant officers?

Response:

We are in favour of the proposed amendments which will mean that any changes to the usual residential address or contact address must be filed with the CRO.

We are also in favour of the abolition of the T1 process under the Companies Act (Section 150) (No.2) Regulations 2015. Anecdotally, we understand that there have been difficulties in some cases for individuals to obtain a supporting statement from an officer of An Garda Siochana not below the rank of Chief Superintendent that the company officer's personal safety or security warrant the granting of an exemption.

Restricted access to the “usual residential address”:

Question A3:

Do you have any views on the proposed list of entities that may be granted access to the “usual residential address” of relevant officers?

Response:

We think it is reasonable and proportionate that the entities which will be granted access correspond with those which have unrestricted access to RBO register. The consultation states that these entities will be prescribed for the purposes of law enforcement regulatory compliance and judicial proceedings. We think it is important that any legislation which permits such disclosure should link the disclosure to these express purposes.

Question A4:

Are there any other comments you wish to make on the proposed approach to dealing with the “usual residential address” of relevant officers?

Response:

- One issue for relevant officers is that the legislation is not retrospective so it will not benefit a relevant officer if the residential address has already been filed in the CRO.
- The proposed changes are a really good idea and will be generally welcomed by the company secretarial community. Some overseas directors are surprised when they learn that their home address would appear on public record, especially now that one's location can potentially be more easily found through an online search.
- Keeping addresses up to date will remain a challenge, as it is now. However, this is something which must be managed with good internal controls.

Overall, it is a timely step forward and aligns with the growing expectation of privacy in one's personal life and it also aligns with the legislation in other jurisdictions.

Section B: Proposed changes to the Co-operative Societies Bill:

Implications for information retained by a Co-operative Society:

Question B1:

Do you have any views on the intended approach relating to the maintenance by co-operative societies of address details of relevant officers?

Response:

We agree with the proposal that directors and secretaries can provide the co-operative with a contact address in addition to their usual residential address. The contact address would then be included on the Register of Directors and Secretaries, and the usual residential address will be maintained but restricted.

We are also in agreement with the proposal for the Register of Members to only have the contact address on the register, if that is the preference of the member.

Implications of the proposed changes for information maintained by the Registrar of Co-operative Societies:

Question B2:

Do you have any views on the intended approach relating to the filing with, and maintenance by, the Registrar of Co-operative Societies of address details of relevant officers of co-operative societies?

Response:

We are in agreement with the proposed approach and this aligns with the proposed amendments for companies.

Restricted access to the “usual residential address”:

Question B3:

Do you have any views on the proposed list of entities that may be granted access to the “usual residential address” of relevant officers of co-operative societies?

Response:

We think it is reasonable and proportionate that the entities which will be granted access correspond with those which have unrestricted access to RBO register and the Register of Companies. The consultation states that these entities will be prescribed for the purposes of law enforcement regulatory compliance and judicial proceedings. We think it is important that any legislation which permits such disclosure should link the disclosure to these express purposes.

Question B4:

Are there any other comments you wish to make on the proposed approach to dealing with the “usual residential address” of relevant officers of co-operative societies?

Response:

We are in agreement with the proposed approach for directors and secretaries of co-operatives which align with those proposed for companies.

Section C: Changes to the Registration of Limited Partnerships and Business Names Bill:

Implications for information retained by the LP:

Question C1:

In relation to the implications for Limited Partnerships, do you have any comments on the proposals?

Response:

We agree with the proposal to adopt a similar approach in relation to the “usual residential address” of a general partner or limited partner of a Limited Partnership (LP) as has been set out in section A for relevant officers of companies. We also agree that this approach should also apply to an applicant who is a natural person applying to register a business name.

Implications of the proposed changes for information on LPS maintained by the Registrar of Companies:

Question C2:

Do you have any views on the intended approach relating to the filing with, and maintenance by, the Registrar of Companies of address details of a partner in a Limited Partnership?

Response:

We agree with the proposed approach.

Implications of the proposed changes for information on Register of Business names maintained by the Registrar of Companies:

Question C3:

Do you have any views on the intended approach relating to the filing with, and maintenance by, the Registrar of Companies of address details of a person registering a business name?

Response:

We agree with the proposed approach.

Restricted access to the “usual residential address” for an LP and a registered business name:

Question C4:

Do you have any views on the proposed list of entities that may be granted access to the “usual residential address” of a partner of a Limited Partnership or a registered business name applicant?

Response:

We think it is reasonable and proportionate that the entities which will be granted access correspond with those which have unrestricted access to RBO register and the Register of Companies. The consultation states that these entities will be prescribed for the purposes of law enforcement regulatory compliance and judicial proceedings. We think it is important that any legislation which permits such disclosure should link the disclosure to these express purposes.

Question C5:

Are there any other comments you wish to make on the proposed approach to dealing with the “usual residential address” of a partner of a Limited Partnership or a registered business name applicant?

Response:

Freedom of Information Act 2014 and Publication of Submissions

Your attention is drawn to the fact that information provided by you in submissions is subject to release by the Department under the Freedom of Information Act 2014. In responding to

this public consultation, all individuals and organisations should clearly indicate where their submission contains personal information, commercially sensitive information, or confidential information which they would not wish to be made publicly available by being published on the Department's website or released by the Department pursuant to the receipt of an FOI Request under the Freedom of Information Act 2014.

General Data Protection Regulation (GDPR) and Data Protection Acts 1988 to 2018

The Department of Enterprise, Tourism and Employment is subject to the provisions of the GDPR and Data Protection Acts 1988 to 2018. In this context, the Department will treat all personal information which you provide in submissions as part of this public consultation process with the highest standards of security in line with our data protection compliance requirements. We would like to draw your attention to the Department's Data Protection Privacy Notice which is available on our website and explains how and when we collect personal data, why we do so and how we treat this information. It also explains your rights in relation to the collection of your personal information and how you can exercise your rights under data protection laws.

November 2025