



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

Co-operatives Ireland

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:	Co-operatives Ireland
Email address:	██████████@co-operate.ie
Telephone number:	██████████

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 have no comments.

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 have no comments.

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 have no comments.

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:

We have no comments.

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:

Many co-operative societies rely on directors and secretaries drawn directly from their membership, who often serve in a voluntary or low-paid capacity.

In this context, the requirement to provide a usual residential address to the Registrar as part of the annual return for publication can act as a disincentive to serving as a director of a co-operative society.

We support the introduction of a publicly available “contact address” in place of the mandatory publication of the usual residential address.

We would recommend that the relevant statutory provisions in the Co-operative Societies Bill clearly distinguish between information retained internally by the society and information made available to members or the public.

We would recommend that the relevant statutory provisions are drafted in such a way as to minimise the additional administrative burden in keeping with the Government’s commitments to reducing the regulatory burden on enterprises.

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 to address details of relevant officers of co-operative societies?

Response:

In the absence of the published Co-operative Societies Bill, and expected public consultation by the Registrar on how they will implement the filing requirements under the new Act, it is difficult for us to comment on this point.

We would recommend that any requirement for societies to file a change in contact address details with the Registrar is implemented in manner that minimises the filing burden on co-operative societies in line with the Government's commitments to reducing the regulatory burden on enterprises.

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 agree that the list of proposed entities is reasonable and proportionate in the context of co-operative societies.

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 wish to submit that we believe this matter could be addressed through the Bill required to amend the legislation alongside companies and limited partnerships at any time during the course of the current Oireachtas.

We do not believe that this matter, in itself, should impact on the urgent publication of the Co-operative Societies Bill.

The Industrial and Provident Society has become a highly burdensome corporate form, with significant negative consequences for the development, growth, and in some cases, the survival of co-operatives.

There is a notable exodus of statutory auditors, and many smaller, community-based co-operatives in particular are finding it increasingly difficult to secure an affordable auditor, or in some cases, any auditor willing to undertake the statutory audit of an Industrial and Provident Society.

This challenge adds to a wider range of issues identified by the Department relating to the outdated Industrial and Provident Societies legislation, which collectively have a material impact on the utilisation of the model in Ireland.

In this context, we would respectfully urge that the Government proceed with the publication and progression of the Co-operative Societies Bill as soon as possible, so that these long-standing matters may be addressed.

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 have no comments.

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 have no comments.

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 have no comments.

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 have no comments.

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:

We have no comments.

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