

To: Company Law Review Unit  
Department of Enterprise,  
Tourism and Employment,  
23 Kildare Street,  
D02 TD30

Date: 18<sup>th</sup> December 2025

**Ref: Public Consultation on Proposed Changes to the Companies Act 2014**

Dear Sir/Madam,

Ibec, the group that represents Irish business, welcomes the opportunity to respond to the Department of Enterprise, Tourism and Employment's public consultation on proposed changes to the Companies Act 2014. Our submission focuses exclusively on *Section A: Proposed amendments to the Companies Act 2014*, set out in the consultation document, regarding the disclosure of directors' and secretaries' residential addresses.

**Ibec position:**

Ibec is strongly supportive of the proposal to amend the Companies Act 2014. The current requirement for companies to maintain and publicly disclose the "usual residential address" of directors and secretaries raises significant concerns regarding personal safety and security.

Ireland is an outlier in this area, and it is time to bring us into line with other jurisdictions. We believe the proposed amendments represent a welcome development that addresses these privacy concerns while aligning Ireland's approach with that of other common law jurisdictions. Prompt action is required.

**Key observations:**

1. **Introduction of a "contact address":** Ibec strongly supports the proposal to allow relevant officers (directors and secretaries) to provide a "contact address" for publication on the company's Register and the Companies Registration Office (CRO) public record. We note that this contact address may be the officer's residential address, the company's registered office, or another prescribed address, provided it is located within the State. This mechanism effectively balances the need for public transparency and service of documents with the individual officer's right to privacy.

2. **Restricted access to residential addresses:** It is an entirely appropriate, reasonable and balanced approach for the CRO and companies to retain the "usual residential address" separately from the public record. Ibec supports the proposal that access to this data be restricted to relevant entities prescribed by the Minister, such as An Garda Síochána, the Revenue Commissioners, and the Corporate Enforcement Authority. This ensures that while privacy is protected, competent authorities and other actors requiring the information for law enforcement and regulatory compliance retain necessary access.
3. **Repeal of the 2015 Regulations (T1 Forms):** Ibec notes the intention to repeal the Companies Act (Section 150) (No. 2) Regulations 2015. We understand that officers who previously successfully applied for a T1 exemption on the grounds of safety will now be required to provide a "usual residential address" to the company and the CRO, though this will not be made public. It is vital that the transition for these individuals is managed securely to ensure their continued protection under the new regime.
4. **Revisit the proposal on retrospective application:** It is disappointing to note that the changes will not have retrospective effect. Consequently, residential addresses contained in previous filings will remain publicly accessible on the CRO register. While we understand the technical challenges, it is disappointing that the amendment does not have a retrospective application, as this limits the immediate efficacy of the privacy protections for long-serving directors. Issues of administrative burden and workflow issues should not be used to justify the position taken. This must be urgently reviewed and the legislative changes to the Companies Act 2014 should provide for retrospective application.

### **Conclusion:**

The work by the Company Law Review Group on this important matter is to be commended. The changes in relation to access to the usual residential addresses of company directors and secretaries discussed above will modernise the Companies Act 2014. They offer essential protection to company officers without compromising corporate transparency or regulatory oversight. The Department of Enterprise, Tourism and Employment must urgently introduce the necessary legislation to amend the Companies Act 2014.

Yours sincerely, |



Head of Infrastructure &  
Environmental Sustainability

