



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

Irish Co-operative Organisation
Society (ICOS) Response

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:	Irish Co-operative Organisation Society (ICOS)
Email address:	██████████
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: No comment.

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: No comment.

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: No comment.

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: No comment.

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:

At a fundamental level the need and the proposed approach are logical and sensible. However, the proposal, as presented, would require that the “usual residential address would only be provided by the co-operative to third parties on foot of a court order”. ICOS supports a distinction in the treatment of director information as between third parties (inc. the public) and the Society’s membership. In a co-operative, directors are appointed (typically through elections) by the service using members of the co-operative. That critical representative dimension can, depending on the co-operative, underpin a custom of transparency on the geographic location of elected board members. ICOS submits that due consideration be given to vesting an appropriate level of flexibility to enable a co-operative to determine that a director’s “usual residential address” could be disclosed to members in specified circumstances.

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:

ICOS recognises the logic in requiring a co-operative society to file a “contact address” where one is availed of by a director and the requirement to also file any changes in that address or in the “usual residential address”. Viewed in isolation this may appear to be a modest increase in administration. However, in the context of the General Scheme for a Co-operative Societies Bill this is one of many new additional register related maintenance and filing obligations for co-operative societies. ICOS has consistently highlighted the modest resources of many established co-operatives (Industrial and Provident Societies) and the fact that many rely on volunteers for the discharge of director and secretarial functions. ICOS submits that any new maintenance and filing requirements would be simple and proportionate in that regard.

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: No comment.

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: No comment.

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: No comment.

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: No comment.

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: No comment.

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: No comment.

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: No comment.

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