



Submission on proposed changes to the Companies Act 2014 and related legislation

Department of Enterprise, Tourism and Employment

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Introduction and background

The Department of Enterprise, Tourism and Employment (**DETE**) is seeking the views of interested parties on proposed changes to the Companies Act 2014 in relation to access to the usual residential addresses of company directors and secretaries. It is also proposed that similar changes be reflected in the drafting of the Co-operative Societies Bill and the Registration of Limited Partnership and Business Names Bill.

Earlier this year, the Company Law Review Group (the **CLRG**) submitted a “Report on the Review of the provisions pertaining to the disclosure of an officer’s residential addresses having regard to company transparency requirements and GDPR” to Peter Burke TD, Minister for Enterprise, Tourism and Employment and to Niamh Smyth TD, Minister of State for Trade Promotion, Artificial Intelligence and Digital Transformation (the **CLRG Report**)¹.

The Law Society of Ireland (the **Law Society**) made a submission to the CLRG in June 2024 on the issue of the public disclosure of directors and secretaries usual residential addresses (**Law Society Submission**)². The Law Society Submission formed part of the CLRG Report.

In the consultation document, DETE concurs with the recommendations of the CLRG Report and intends to pursue legislative changes to give effect to the recommendations in the CLRG Report.

Summary

The Law Society welcomes new legislation to allow affected officers not disclose their residential addresses on a public register. It is apparent that the public availability of this information in Ireland is out of step with best practice in other jurisdictions³.

The Law Society does not support the proposal that “the changes will not have retrospective effect so the “usual residential address” of relevant officers will continue to be available on previous filings with the CRO”⁴

The Law Society notes that the retrospective applicability and redaction of older filings held by the CRO was considered in the CLRG Report. Representatives from the CRO highlighted the costs involved with the redaction of previous data, “*which would have to be moderated by individual(s), would require considerable resources, involve potentially millions of documents and would incur significant cost and resources*”⁵.

The reasoning that has been put forward by the CRO for not implementing the proposed change retrospectively does not stand up to scrutiny. The Law Society respectfully submits that, with advances in IT and the ready availability of many systems used for data redaction, the retrospective removal of residential addresses could be achieved in a cost effective and timely way. The UK Companies (Disclosure of Address) (Amendment) Regulations 2018

¹ The CLRG Report is available on [Publications - CLRG](#).

² Law Society of Ireland Submission on Section 150 of the Companies Act 2014 and the Companies Act 2014 (Section 150)(No.2) Regulations 2015 [S.I. No.543 of 2015] to the Company Law Review Group on 18 June 2024. See Appendix 2 of the CLRG Report.

³ Singapore, New Zealand, the UK, the Netherlands. See CLRG Report page 9.

⁴ Section A: Proposed amendments to the Companies Act 2014, page 6 public consultation.

⁵ CLRG Report page 10.

permit officers to apply to Companies House to make residential addresses unavailable for public inspection. This includes historic data.

The continued public availability of residential addresses contained in historic CRO filings constitutes a disproportionate interference with the privacy, security, and personal safety of relevant officers and their family members, co-residents, and neighbours. Without a mechanism to redact or remove such legacy information, the proposed protections would be largely ineffective for existing officers and would, in practice, benefit only those appointed prospectively.

The Law Society recognises that a wholesale review and redaction of historic filings would require significant resources. However, a targeted, application-based mechanism would strike a proportionate balance between transparency and personal security. The Law Society therefore requests that limited statutory powers be conferred on the CRO to enable it, on application by a relevant officer, to redact or remove historic residential addresses from the public record, modelled on the UK Companies House system.

We now set out our response to the individual questions in the public consultation.

Section A: Proposed amendments to the Companies Act 2014

Question A1: *Do you have any views on the intended approach relating to the maintenance by companies of address details of relevant officers?*

The Law Society fully supports the recommendations in the CLRG Report.

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?*

The Law Society notes that “usual residential address” of relevant officers will continue to be available on previous filings with the CRO”.

The retrospective applicability and redaction of older filings held by the CRO was considered in the CLRG Report. Representatives from the CRO highlighted the costs involved with the redaction of previous data, “*which would have to be moderated by individual(s), would require considerable resources, involve potentially millions of documents and would incur significant cost and resources*”⁶.

The reasoning that has been put forward by the CRO for not implementing the proposed change retrospectively does not stand up to scrutiny. The Law Society respectfully submits that, with advances in IT and the ready availability of many systems used for data redaction, the retrospective removal of residential addresses could be achieved in a cost effective and timely way.

The UK Companies (Disclosure of Address) (Amendment) Regulations 2018 permit officers to apply to Companies House to make residential addresses unavailable for public inspection. This includes historic data. The applicant is required to list the documents that personal details are to be removed from and it costs £30 per document⁷.

⁶ CLRG Report page 10.

⁷ <https://www.gov.uk/guidance/removing-your-home-address-from-the-companies-house-register> (Companies House Guidance on removing personal details from the CH register)
https://assets.publishing.service.gov.uk/media/68dbbf1b8c1db6022d0c9f1e/SR01_v8.0-FINAL_1_.pdf (SR01 Application Form for removal of personal details from register)

The Law Society agrees with the CLRG recommendations numbered 1 to 5 inclusive. The Law Society does not agree with recommendation 6 namely “*that the legislative change does not have retrospective effect and applies from the date of the coming into effect of the statutory change*”. The Law Society submits that the continued public availability of residential addresses contained in historic CRO filings constitutes a disproportionate interference with the privacy, security, and personal safety of relevant officers and their family members, co-residents, and neighbours. Without a mechanism to redact or remove such legacy information, the proposed protections would be largely ineffective for existing officers and would, in practice, benefit only those appointed prospectively.

The Law Society recognises that a wholesale review and redaction of historic filings would require significant resources. However, a targeted, application-based mechanism would strike a proportionate balance between transparency and personal security. The Law Society therefore requests that limited statutory powers be conferred on the CRO to enable it, on application by a relevant officer, to redact or remove historic residential addresses from the public record, modelled on the UK Companies House system.

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?*

It is intended to provide that the Minister should prescribe relevant entities, for the purposes of law enforcement, regulatory compliance and judicial proceedings, to whom disclosure, from the Register of Companies, of the relevant officer’s “usual residential address” should be permitted. The proposed list of such entities is based on the current Tier 1 users of the Register of Beneficial Ownership of Companies and Industrial and Provident Societies, as provided for under the RBO Regulations⁸ This includes:

- An Garda Síochána
- Financial Intelligence Unit (FIU) Ireland
- Revenue Commissioners
- Criminal Assets Bureau (CAB)
- Central Bank of Ireland
- Department of Justice & Equality
- Property Services Regulatory Authority
- Legal Services Regulatory Authority
- Law Society of Ireland
- General Council of the Bar of Ireland
- Designated accountancy body
- Inspectors appointed by the Director of Corporate Enforcement.

The Law Society agrees with this approach.

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?*

Please see response to question 1. The Law Society has no further comments on the proposed approach to dealing with “usual residential address” of relevant officers.

⁸ Regulation 24 of the European Union (Anti-Money Laundering: Beneficial Ownership of Corporate Entities) Regulations 2019 (S.I. 110 of 2019)

Section B: Proposed changes to the Cooperative Societies Bill

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?*

The Law Society notes that it is proposed to adopt a similar approach in relation to the “usual residential address” of relevant officers of Co-operative Societies as has been set out with regard to relevant officers of companies. The Law Society agrees with this approach⁹.

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?*

The Law Society agrees with the approach set out by DETE¹⁰.

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?*

The Law Society agrees with the approach set out by DETE¹¹.

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?*

The Law Society has no further comments on the proposed approach to dealing with the “usual residential address” of relevant officers of co-operative societies.

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

Question C1: *In relation to the implications for Limited Partnerships, do you have any comments on the proposals?*

The Law Society notes that it is proposed 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 for relevant officers of companies. The approach will also apply to an applicant who is a natural person applying to register a business name

The Law Society notes that a partner, who is a natural person may, at any time, avail of the option to supply the limited partnership (LP) with an alternative “contact address”, in addition to their “usual residential address”. However, the LP must retain the “usual residential address” separately. The “usual residential address” would only be provided by the LP to third parties on foot of a court order. Any partner who changed their “usual residential address” must notify the LP. Similarly, any change to the “contact address” must also be notified to the LP¹².

The Law Society agrees with this approach.

⁹ See pages 11 and 12 DETE consultation paper.

¹⁰ See page 13 of DETE consultation paper.

¹¹ See page 14 of DETE consultation paper.

¹² See page 16 DETE consultation paper.

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?*

The Law Society agrees with the approach set out by DETE¹³.

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?*

The Law Society agrees with the approach set out by DETE¹⁴.

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?*

The Law Society agrees with the approach set out by DETE¹⁵.

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?*

The Law Society has no further comments on the proposed approach to dealing with the usual residential address” of a partner of a Limited Partnership or a registered business name applicant.

Conclusion

The Law Society commends the work undertaken by the CLRG resulting in this consultation. While the Law Society is fully supportive of proposed legislative changes to allow relevant officers not disclose their residential addresses on a public register, we do have concerns related to the retrospective applicability of the proposed legislation which we have outlined in this submission.

The Law Society is available to provide any further assistance that DETE may require in progressing this legislative reform in a timely manner.

For further information on any aspect of this submission, please contact the Policy Department of the Law Society of Ireland [REDACTED]

¹³ See page 17 DETE consultation paper.

¹⁴ See page 18 DETE consultation paper.

¹⁵ See page 19 DETE consultation paper.