



# Corporate Compliance

Parfrey Murphy Newsletter  
March 2007

## COMPANY LETTERHEADS

### Limited Liability Companies

As you are aware, every Irish- registered limited liability company is obliged to include the following details in its business letters:

1. the name of the company and the company's legal form
2. in respect of every director of the company-
  - (a) his/her Christian name and surname
  - (b) his/her nationality if not Irish
3. the place of registration of the company, the company number and the address of its registered office
4. in the case of a company exempt from the obligation to use the word "limited" as part of its name, the fact it is a limited company
5. in the case of a company which is being wound up, the fact that it is being wound up
6. if there is reference to the share capital of the company on any letters or order forms, the reference shall be in paid-up share capital

Every Irish-registered limited liability company is also required to include the information at (1), (3), (4), (5) and (6) above on its order forms for goods and services. In addition, it is obliged to state its name on other company documents including all invoices, cheques, money orders and receipts.

### Unlimited Companies

Every Irish-registered unlimited company is required to disclose the name of the company and the particulars at (2) above on its business letter, and it is also obliged to state the name on other company documents including all invoices, cheques, money orders and receipts.

### Disclosure by Branches of Foreign Registered Bodies Corporate

When a body corporate is registered in another European Union State and operate its business through an establishment in Ireland, every letter and order form used by a branch of that body corporate must include the information at (3), (4), (5) and (6) above.

Where a body corporate is registered in another country apart from a European Union State and operates its business through an establishment in Ireland, every letter and order form used by a branch of that body corporate shall include the following information-

- (a) the place of registration of the branch and the number with which it is registered;
- (b) if the law of the State in which the company is incorporated requires entry in a register, the place of registration of the company and the number with which it is registered;
- (c) if there is reference to the share capital of the company on any letters or order forms, the reference shall be to the paid-up share capital.

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## Extension of Requirements to Websites and Electronic Communications

With effect from 1 April 2007, every Irish-registered limited liability company will be obliged to display on its website the information referred to in paragraphs (1), (3), (4), (5) and (6) above.

Similarly, company letters and order forms for goods and services, whether in paper form or in any other medium (such as e-mails and faxes) will have to contain the information referred to in paragraphs (1), (3), (4), (5) and (6) above.

These new requirements do not apply to-

- Irish registered unlimited liability company; or
- Branches of foreign-registered bodies corporate.

Failure to comply with the provisions mentioned above is a summary offence.

### Suggested Action

**Company directors should take steps to acquaint their relevant staff, contractors and/or webmasters immediately of these requirements, and websites and order forms should be reviewed and brought into compliance as soon as possible.**

**Directors should review regularly company letterheads and documents in whatever form in order to ensure continuing compliance with these requirements.**

If you have any queries in relation to the foregoing please contact Maria Fahy of this office.

**Maria Fahy  
Parfrey Murphy  
Chartered Accountants & Registered Auditors  
Lee View House  
South Terrace  
Cork**

**Telephone:** (021) 4310266  
**Fax:** (021) 4310594  
**E-mail:** [mariaf@parfreymurphy.ie](mailto:mariaf@parfreymurphy.ie)  
**Website:** [www.parfreymurphy.ie](http://www.parfreymurphy.ie)