

Particulars to be shown on all business letters of company

151. (1) Subject to subsection (5), a company shall, in all business letters on or in which the company's name appears and which are sent by the company to any person, state in legible characters in relation to every director of the company the following particulars:

- (a) his or her present forename, or the initials thereof, and present surname;
- (b) any former forename and surnames of him or her; and
- (c) his or her nationality, if not Irish.

(2) A company shall further have the following particulars on all its business letters and order forms:

- (a) the name and legal form of the company;
- (b) the place of registration of the company and the number under which it is registered; and
- (c) the address of its registered office.

(3) If on any business letters or order forms of a company there is reference to the share capital of the company, the company shall ensure that the reference is not stated otherwise than as a reference to the issued share capital of the company that is paid up.

(4) Where a company has a website, it shall display in a prominent and easily accessible place on that website the particulars referred to in subsection (2)(a) to (c) and if there is reference in such a website to the share capital of the company—

- (a) the same requirement under subsection (3) applies to such a reference as it applies to such a reference on business letters and order forms; and
- (b) the reference shall be displayed in a prominent and easily accessible place on the website.

(5) If special circumstances exist which render it, in the opinion of the Minister, expedient that such an exemption should be granted, the Minister may, subject to such conditions as he or she may think fit to impose and specifies in the exemption, grant, in writing, an exemption from the obligations imposed by subsection (1).

(6) If a company makes default in complying with this section, the company and any officer of it who is in default shall be guilty of a category 4 offence.

(7) For the purposes of this section—

(a) “director” includes any person in accordance with whose directions or instructions the directors of the company are accustomed to act, and “officer” shall be read accordingly;

(b) “initials” includes a recognised abbreviation of a forename; and

(c) section 149 (12) shall apply as it applies for the purposes of section 149 .