- 1238. (1) Subject to subsection (6), neither a body that is not an unlimited company nor an individual shall carry on any trade, profession or business under a name which includes, as its last part, the words "unlimited company", or "cuideachta neamhtheoranta" or abbreviations of those words.
- (2) If a body or individual contravenes subsection (1), the body or individual and, in the case of a body, any officer of it who is in default, shall be guilty of a category 3 offence.
- (3) An unlimited company shall not, in the following circumstances, use a name which may reasonably be expected to give the impression that it is any type of a company other than an unlimited company or that it is any other form of body corporate.
- (4) Those circumstances are circumstances in which the fact that it is an unlimited company is likely to be material to any person.
- (5) If an unlimited company contravenes subsection (3), the unlimited company and any officer of it who is in default shall be guilty of a category 3 offence.
 - (6) Subsection (1) shall not apply to any company—
 - (a) to which Part 21 applies, and
- (b) which has provisions in its constitution that would entitle it to rank as an unlimited company if it had been registered in the State.