

COMPANY NAME AND CHANGE OF COMPANY NAME

INFORMATION LEAFLET NO.8 / MARCH 2015

1. Introduction

A company may, by special resolution and with the approval of the Registrar of Companies signified in writing, change its name.

All forms (and associated filing fees) and information leaflets referred to in this publication are available at www.cro.ie.

Please read this information leaflet carefully before submitting an application to change a company name.

2. Choice of Company Name

There are restrictions on your choice of company name. The CRO may have to refuse a name if:

- it is identical to or too similar to a name already appearing on the register of companies
- it is offensive
- it would suggest state sponsorship

The following guidelines will assist you in assessing the acceptability or otherwise of company names:

- It is generally recommended that company names include extra words so as to create a sufficient distinction between names. Certain words and their abbreviations together with accents and punctuation marks are not sufficient to distinguish between company names. Examples of such words include the definite article and the words “company”, “co”, “corporation”, “and”, “&”, “service”, “services”, “limited”, etc. Place names are not considered to be a sufficient distinction between company names, e.g. Ireland, Dublin, West, etc.
- Similar descriptive elements, e.g. press/printing, staff/employment agency, or the inclusion of only a general or weak qualification such as “holding”, “group”, “system”, “services”, “international”, etc. may not be regarded as a sufficient distinction between company names.
- Particular care should be taken with names considered to have a distinctive element i.e. names consisting primarily of made-up words or non-dictionary words. The inclusion of qualifying words may not be sufficient to create a distinction between company names.
- Names which are phonetically and/or visually similar will be refused. This includes names where there is a slight variation in the spelling and the variation does not make a significant difference between the names.
- A number on its own will not be accepted as a sufficient distinguishing mark, unless the company concerned is part of the same group.
- The use of a year in numerals to differentiate between two companies of otherwise the same name is prohibited.

The following restrictions also apply to company names:

- Names containing certain words cannot be used unless approved by relevant bodies. For example, the words “bank”, “banc”, “banking”, “banker” may only be used with the permission of the Central Bank of Ireland. This also applies to names such as “hollybank”, “sweetbank”, “canal bank”, “bancorp”, etc. and the surname “Banks”, notwithstanding the fact that the company being incorporated may not intend to carry on banking business.
- The word “society”, “co-op” or “co-operative” cannot be used unless permission has been sought from and granted by the Registrar of Friendly Societies.
- The words “University” and “Institute of Technology” or “Regional Technical College” cannot be used unless permission has been sought from and granted by the Department of Education.
- In the case of the word “Charity”, further information may be sought by the CRO to support the

application.

- If a name includes words which imply specific functions, e.g. “holding”, “group”, etc., further information may be required by the CRO to support the application.
- The use of the word “standard” is prohibited.
- The use of the word “Credit Union” is prohibited under the Credit Union Act 1997.
- Only the name of a Societas Europaea can be preceded or followed by the abbreviation SE. Use of the term ‘SE’ at the beginning or end of the name designates that it is a European Company.
- Company types:
Only companies which are particular company types may have the following words in their name:-

Limited (ltd) - Teoranta (teo)

Public Limited Company (plc) - Cuideachta Phoiblí Theoranta (cpt)

Designated Activity Company (dac) - Cuideachta Ghníomhaíochta Ainmnithe (cga)

Company Limited by Guarantee (clg) - Cuideachta faoi Theorainn Ráthaíochta (ctr)

Unlimited company (uc) - Cuideachta Neamhtheoranta (cn).

- Please note that there may be a requirement for some management companies to include Owners’ Management Company in the company name. S. 14(3) of the Multi-Unit Developments Act 2011 provides that “the words “Owners’ Management Company” shall be included in the name of every owners management company to which this section applies”. This section applies to owners management companies of multi-unit developments in respect of which no contract for the sale of a residential unit has been entered prior to the enactment of this act or of a mixed use multi-unit development subject to section 2. Section 14 was commenced on 24th January 2011.

3. Where do I check my proposed company name?

Applicants are advised to check that the name proposed is not similar to one already registered by checking the register of companies, which you can do free of charge at www.cro.ie/search

We do not check proposed names against names on the business names register or the trade mark register. Applicants are, therefore, advised to check those registers to ensure the proposed company name does not conflict with a business name or trade mark since any person claiming to have a right to that name could take a passing off action to defend his/her interest.

You can search the business names register at www.cro.ie/search and the trade mark register at:

The Patents Office, Government Buildings, Hebron Road, Kilkenny	
Tel:	056 772 0111/Locall 1890 220 223
Fax:	056 772 0100/Locall 1890 220 120
E-mail:	patlib@patentsoffice.ie Website: www.patentsoffice.ie

4. How do I register a change of company name?

When making an application to change the name of a company, you must submit the following:

- Form G1Q (change of name by special resolution)
- amended copy of the constitution (see 5. below)
- filing fee

Before submitting your application, you must ensure the company is up to date with filing its annual returns; the application will not be approved if the company is out of date with its annual returns.

Also, if the company is on a strike off list or CRO prosecution list as a result of its non-filing of returns, the Registrar of Companies will not grant approval for the change of name until the relevant enforcement process has been completed and the outstanding returns have been filed.

5. How should I present the amended constitution?

- All documentation received in the CRO is scanned onto the computer system to facilitate faster access to documents. All documents submitted must, therefore, be of an acceptable standard. The text of the constitution must be black, easily legible and presented on A4 white paper which is suitable for scanning i.e. no staples, whitening fluid, etc. Photocopies showing black lines, faint text, pages where the text runs off the end of the page are not acceptable.
- The new name of the company, inclusive of the appropriate suffix, must appear on the front of the new constitution.
- The Companies Act cited in the first page of the constitution must be 2014.
- The share capital information in the constitution must show the latest share capital details. If these details differ from the relevant documentation filed by the company, it must ensure the change is formally notified to us on the relevant forms.
- The original subscribers' page need not be completed. Photocopies of subscribers' details from the most current relevant documentation will be acceptable.

6. What do I receive from the CRO following registration?

On registration, we will issue a certificate of incorporation/change of name. The company may not use the new name until this certificate has been issued. The incorporation/change of name is effective from the date on the certificate.

7. Conversion of Guarantee/Unlimited Companies from previous Companies Acts to requirements of Companies Act 2014

The Companies Act 2014 imposes a requirement on Guarantee Companies and on Unlimited Companies to include their company type in their company name. Such companies can avoid the submission of form G1Q where they wish to comply with the requirements of the new Act. Such companies can file form N3 instead. However this form may only be submitted once and only to meet the requirements of the new Act to change their name. No other resolutions can be submitted on the form.

7.1 Existing public **Guarantee companies** under section 1189 (**companies limited by guarantee but not having a share capital**) are deemed to be Companies Limited by Guarantee (CLG) under the Companies Act 2014.

- During the transition period (18 months - 1st June 2015 to 30th November 2016) the company can continue to use "Limited" or "Teoranta" in its name.
- If however, at the end of the transition period, the company has not changed its name to include "Company Limited by Guarantee" or "Cuideachta faoi theorainn rathaíochta" at the end of its name, the CRO will under section 1190 change the name of the company and issue a new certificate of incorporation to the company to indicate the change.
- A company can, however, change its name and make the necessary alteration to its constitution and submit form N3, **for free**, during the transition period. Only one form N3 can be submitted per company. The constitution shall be in the form in Schedule 10.

7.2 Existing **Private limited guarantee companies** under section 979 (**companies limited by guarantee having a share capital**) are deemed to be Designated Activity Companies (DAC) under the Companies Act 2014.

- During the transition period (18 months - 1st June 2015 to 30th November 2016) the company can continue to use Limited or Teoranta in its name.
- If however, at the end of the transition period, the company has not changed its name to include "Designated Activity Company" or "Cuideachta Ghníomhaíochta Ainmnithe" at the end of its name, the CRO will under section 980 change the name of the company and issue a new certificate of incorporation to the company to indicate the change.
- A company can, however, change its name and make the necessary alteration to its constitution

and submit form N3, **for free**, during the transition period. Only one form N3 can be submitted per company. The constitution shall be in the form in Schedule 8.

7.3 Existing **unlimited companies** under section 1246 are deemed to be Unlimited Companies (UC) under the Companies Act 2014.

- During the transition period (18 months - 1st June 2015 - 30th November 2016) the company can continue to not use “Unlimited Company” in its name.
- If however, at the end of the transition period, the company has not changed its name to include either “Unlimited Company” or “Cuideachta Neamhtheoranta” at the end of its name, the CRO will under section 1247 change the name of the company and issue a new certificate of incorporation to the company to indicate the change.
- A company can, however, change its name and make the necessary alteration to its constitution and submit form N3, **for free**, during the transition period. Only one form N3 can be submitted per company.
- The constitution shall be in the format set out in either Schedule 11 (Private Unlimited Company having a share capital), Schedule 12 (Public Unlimited Company having a share capital) or Schedule 13 (Public Unlimited Company not having a share capital).

Exemption from use of the Company Type in Name of Company

Designated Activity Companies/Companies Limited by Guarantee

Under the new Act, the phrase “Designated Activity Company” or “Company Limited by Guarantee” may be dropped from the company’s name where the company is a Designated Activity Company or a Company Limited by Guarantee and the constitution of the company states that the objects will be the promotion of commerce, art, science, education, religion or charity. In addition, the company’s constitution must state that

- (a) the profits of the company (if any) or other income are required to be applied to the promotion of the objects;
- (b) payment of dividends/distributions to its members is prohibited;
- (c) all assets which would otherwise be available to its members are required to be transferred on its winding up to another company whose objects are the promotion of commerce, art, science, religion or charity.

Such companies file a **form G5** together with the application to incorporate/change of name. Companies which are converting to DAC status must submit the form G5 together with their application to convert to the new company type where they wish to be exempted.

It should be noted, however, that a company which is exempted from the obligation to use the words as part of its name, is still obliged to show on its letters and order forms the fact that it is such a company.

Conversion under new Act

Companies which were exempted under section 24 of the Companies Act 1963 as amended, will continue to be allowed to apply the exemption regardless of the fact that the Acts have been repealed - section 971(8), section 980 and section 1180(8) of the Companies Act 2014 refer. Where reference was made in the previous exemption to “limited”/“teoranta” this now applies to the requirement to display the new company type.

Companies incorporated under Statute: Where the company was incorporated under statute law and by virtue of that legislation does not use the word “Limited” or “Teoranta” in its name, then this exemption would continue in force and such companies do not have to alter their name. Section 1446 Companies Act 2014 applies. This applies only to companies which complete the conversion process to DAC.

Unlimited Companies

Companies which are unlimited, whether private or public, are deemed to be Unlimited Companies by virtue of section 1246. There is a requirement for all Unlimited Companies to have the company type added to the end of the company name unless they have been granted an exemption by the Minister for Jobs, Enterprise and Innovation.

- All newly incorporated Unlimited Companies will have the company type in the company name from (Commencement Date - 1st June 2015) unless exempted by the Minister.
- “Unlimited Company” or “Cuideachta Neamhtheoranta” must form the end of the company name unless exempted by the Minister. Unlimited companies are governed by Part 19 of the Companies Act 2014.
- There is a transitional period, until (30th November 2016 - 18 months), by which unlimited companies which were incorporated under previous Companies Acts, can continue to not have the company type in their name.
- If the company does not change the name of the company and submit an amended constitution using **Form N3**, the Registrar of Companies will change the name of the company and issue a new certificate of incorporation at the end of the Transition Period. If a company submits Form N3 which includes an exemption granted by the Minister for Jobs Enterprise and Innovation this will prevent an inadvertent name alteration.
- Changes to the company name will affect company letterheads, stationery and signage. Any documentation submitted to the CRO after the end of the transition period which bears the incorrect name will be refused.

AN OIFIG UM CHLÁRÚ CUIDEACHTAÍ
Oifig Poiblí: Teach Pharnell, 14 Cearnóg Pharnell, Baile Átha Cliath 1
Fiosruithe: Bóthar Uí Bhriain, Ceatharlach

Lóghlao: 1890 220 226
Fón: +353 1 804 5200 **Faicis:** +353 1 804 5222
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