

Company Letterheads

Companies Incorporated under the Companies Act 2014

Every company is required to paint or affix, and keep painted or affixed, its name on the outside of every office or place in which its business is carried on, in a conspicuous position, in letters which are easy to read.

The company name in legible characters must be shown in all notices and other official publications of the company and in all bills of exchange, promissory notes, endorsements, cheques and orders purporting to be signed by or on behalf of the company and in all invoices, receipts and letters of credit of the company.

The following particulars must be shown on all business letters of a company;

- the full name of the company (note that the only permissible abbreviations are "Ltd" for "Limited" , "Teo" for "Teoranta", "Plc" for "Public Limited Company" etc.)
- the forename (or initials) and surnames and any former forenames and surnames of the directors and their nationality, if not Irish.

Letters

The following additional particulars must be shown on letters and are also required to appear on order forms of **limited liability companies**, whether they are in paper form or any other medium (such as email or faxes);

- the legal form of the company
- place of registration and registered number (as per certificate of incorporation), eg. registered in Dublin, Ireland
- address of the registered office (where this is already shown on the document, the fact that it is the registered office must be indicated).
- in the case of a company exempt from the obligation to use the use the company type (Companies Limited by Guarantee/Designated Activity Companies) as part of its name, the fact that it is such a company.
- in the case of a company which is being wound up, the fact that it is so
- if the share capital of a company is mentioned on letterheads or order forms of a company, the reference must be to the paid up share capital.

These particulars apply only to business letters and order forms and do not need to be included on delivery notes or invoices.

Websites

Every limited liability company which has a website is also required to display either on its homepage or to be identified on its homepage, a readily accessible webpage on which the following appear:

- the name and legal form of the company
- the place of registration of the company and the number with which it is registered
- the address of the registered office of the company
- in the case of a company exempt from the obligation to use the company type (Companies Limited by Guarantee/Designated Activity Companies) as part of its name, the fact that it is such a company.
- in the case of a company which is being wound up, the fact that it is being wound up
- if the share capital of a company is mentioned on the website, the reference must be to the paid-up share capital

For further information, please see [CRO Information Leaflet 7](#), regarding exceptions, Foreign Companies and Business Names.

Liquidation/Receivership

Where a company is being wound up, every invoice, order for goods, or business letter issued by or on behalf of the company should contain a statement that the company is being wound up. This applies to unlimited as well as limited companies.

Where a company has had a receiver appointed over property of the company, every invoice, order for goods or business letter issued by or on behalf of the company should contain a statement that a receiver has been appointed. This applies to unlimited as well as limited companies.