



# CEA

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**Údarás um Fhorfheidhmiú Corparáideach**  
**Corporate Enforcement Authority**

## **INFORMATION NOTE 2023/2**

THE COMPANIES (CORPORATE ENFORCEMENT AUTHORITY) ACT 2021  
COMMENCEMENT OF SECTION 888A OF THE COMPANIES ACT 2014

REQUIREMENT FOR COMPANY DIRECTORS TO PROVIDE PPS NUMBERS WHEN  
FILING CERTAIN DOCUMENTS

Updated 12 June 2023

## **New requirement to furnish PPS numbers and VINs to the Registrar of Companies**

With effect from 11 June 2023<sup>1</sup> section 35 of the Companies (Corporate Enforcement Authority) Act 2021 commences a new section 888A Companies Act 2014 which will require directors of Irish companies to include either their Personal Public Service ('PPS') number or Verified Identity number ('VIN') when filing the following forms with the Companies Registration Office ('CRO'):

- Form A1 – incorporation of a new company,
- Form B1 – annual return,
- Form B10 / B69 – notifying a change of director.

The requirement serves both to prevent the misuse of director identities and to protect the integrity of the register of companies.

### **Requirement where a director does not hold a PPS number**

A director that does not hold a PPS number should apply to the CRO for a VIN. The application should be made using a Form VIF (*Declaration as to Verification of Identity*) which will be available on the CORE portal<sup>2</sup>. Only one VIF is required in respect of each director. Once a VIN is issued by the Registrar, that number can be used for making future filings for that person.

Where a director previously obtained a verification number as part of the Register of Beneficial Ownership ('RBO') filing process, they will be able to use this RBO number as their VIN for CRO filings.

Any relevant entity that fails to file a PPS number with the CRO where such a number has been assigned to a director, and/or submits a VIF application where a PPS number exists for the director, shall be guilty of a Category 4 offence<sup>3</sup>.

### **Use of the information by the CRO**

The CRO will verify the director's first name, surname, date of birth and PPS number submitted by crosschecking the information against data held by the Department of Social Protection ('DSP').

The CRO has confirmed that it reserves the right to reject any submission where there are discrepancies between the information submitted and the information held by the DSP. Such rejections could lead to late filing penalties and delays in meeting annual return filing dates.

Where DSP records need to be checked/ amended, directors must do so themselves, as filing agents are unable to do so on their behalf.

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<sup>1</sup> On 8 June 2023 the Minister of State for Trade Promotion, Digital and Company Regulation, Dara Calleary TD signed the Commencement Order giving effect to section 35 of the Companies (Corporate Enforcement Authority) Act 2021. The commencement date has been changed from 23 April 2023 to 11 June 2023.

<sup>2</sup> <https://core.cro.ie/>

<sup>3</sup> Section 888A(2) Companies Act 2014

### **Retention of information by the CRO**

PPS numbers, RBO numbers and VINs will be retained securely in an irreversible hashed/encrypted format and stored securely. They will not be accessible by any member of staff of the CRO or any other party and will not be shared with any third party or member of the public.

The CRO will match the hashed version of the numbers to future filings to avoid duplication of director records.

### **Information will not be publicly viewable**

PPS numbers, RBO numbers and VINs will not be accessible on the public register.

### **Penalty for non-compliance**

In accordance with section 888A(2) of Companies Act 2014, any person who, without just cause, fails to comply shall be guilty of a Category 4 offence which can result in a fine of up to €5,000.

**CORPORATE ENFORCEMENT AUTHORITY**  
**6 APRIL 2023**

Note: Updated 12 June 2023 to reflect change in commencement date

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SECTION 35  
THE COMPANIES (CORPORATE ENFORCEMENT AUTHORITY) ACT 2021

The Principal Act is amended by the insertion of the following section after section 888:

“888A.

(1) On and after the commencement of section 35 of the Companies (Corporate Enforcement Authority) Act 2021 and notwithstanding section 262(9) of the Social Welfare Consolidation Act 2005, a director shall include his or her personal public service number (or, in any case where the director does not have a personal public service number, such other information concerning the identity of the director as stands determined by the Registrar for the purposes of this section) in—

(a) an application made under this Act by him or her to incorporate a company,

(b) an annual return made under this Act by a company of which he or she is a director, and

(c) a notice of change of directors or secretaries made under this Act by a company of which he or she is a director.

(2) Any person who, without just cause, fails to comply with subsection (1) shall be guilty of a category 4 offence.

(3) In this section, ‘personal public service number’, in relation to a director, means the number that has been issued to the director in accordance with section 262(2) of the Social Welfare Consolidation Act 2005.”.