

Further requirement for Irish directors to disclose personal information

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A new mandatory director verification requirement commenced on 11 June 2023 from when all company directors must provide their Personal Public Service Number (**PPSN**) when filing the forms required for a company incorporation, the filing of an annual return or the appointing or resigning of directors and other company officers.

Where a director is not an Irish resident and therefore does not have a PPSN, or does not already hold a Register of Beneficial Ownership (**RBO**) number via their position as UBO of an Irish company, they must apply for an Identified Person Number (**IPN**) by completing a Verification of Identity form (**VIF**) which is required to be submitted to the Companies Registration Office.

The VIF form requires the following information: name, date of birth, nationality and address. Affected directors will be required to make a declaration on the form that the information provided is accurate and depending on where the director is located, it must either be witnessed by a Notary Public or a practising solicitor. After the form has been processed by the CRO an Identified Person Number (**IPN**) will be issued. This is a unique number and only one IPN will be issued in respect of each director. This number must be retained by the company director for future filings.

The CRO can reject any submission where there are inconsistencies between the information submitted to the CRO by a company director and what the Department of Social Protection holds on file. It is important to ensure an IPN is obtained in advance of filing annual returns, which must be signed off by two directors where the company concerned has more than one director. If a valid IPN is not in place a company will be unable to file its annual returns. The RBO register will also no longer be accepting a BEN 2 declaration as to verification of identity forms and, accordingly, a company will be unable to register a UBO without having first obtained an IPN in respect of that UBO.

The IPN will not be available on the public register and is not accessible to third parties. This

security feature will hopefully reduce the misuse of director identities and prevent the incorporation of fraudulent companies. This requirement is mandatory and failure to comply will result in a category 4 offence.

For advice on employment and corporate immigration matters in Ireland, please contact Bláthnaid via her below details.

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