

Ireland Update: CRO Identity Verification Requirements Commencing 23 April

With effect from 23 April 2023, directors of Irish Companies will be required to provide their personal public service number ("PPSN") or verified identity number ("VIN") when completing certain Companies Registration Office ("CRO") filings.

Affected Filings

The CRO will require identity verification of directors in order to:

- Incorporate a new company (Form A1);
- File an annual return (Form B1);
- Notify a change of director (Form B10); or
- Notify cessation of office where a company has failed to file a Form B10 (Form B69).

Directors' PPSNs / VINs will be required for validation purposes only and will not be publicly available.

The provision of PPSNs / VINs will assist with identification of directors and the prevention of fraud and identity theft. It will also ensure that legislative limits on directorships are adhered to.

Non-Irish Resident Directors

Where a transaction number has already been issued to a director for the purposes of completing filings with the Central Register of Beneficial Ownership of Companies and Industrial & Provident Societies ("RBO Number"), this number will automatically be reclassified as a VIN by the CRO. In this case, no additional paperwork is required and the RBO Number can

simply be included as the VIN for the relevant CRO filings.

If a director does not hold either a PPSN or RBO Number, it will be necessary for such director to apply to the CRO to have a VIN issued to them by means of a Form VIF (Declaration of Verification Identity) on which the director must state his / her name, date of birth, nationality and address. The director will be obliged to sign the declaration in front of a witness such as a practising solicitor or, where the Form VIF¹ is being signed outside of Ireland, a notary public in the relevant jurisdiction.

Practical Guidance

Companies are advised to take action now and ensure their directors' PPSNs / RBO Numbers can be made available with any of the affected filings.

Directors who do not hold a PPSN or RBO Number should take steps now to obtain a VIN.

Companies should also review directors' details currently held by the CRO to identify any discrepancies between the CRO records and the details under which the PPSN is registered and held by the Department of Employment Affairs and Social Protection ("DEASP"). Details provided on the CRO form must correspond with the details which are linked to the director's PPSN held by DEASP. The director's date of birth must be an exact match but minor name spelling variations will be accepted.

¹ <https://maples.com/vif>

Further Information

The CRO have published a helpful FAQ² in relation to the introduction of this additional requirement.

How the Maples Group Can Help

For further information, please reach out to your usual Maples Group contact or any of the persons listed below.

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² <https://www.cro.ie/en-ie/About-CRO/Whats-New/PPSN-FAQ>