



AN OIFIG UM CHLÁRÚ CUIDEACHTAÍ
COMPANIES REGISTRATION OFFICE



To Whom It May Concern,

On 11th June 2023 the requirement for company directors to provide Personal Public Service Numbers (PPSN) came into force when filing certain CRO Forms. A PPSN must be provided when a company is being incorporated, when an annual return is being filed or on the appointment of a director or a change in directors' details.

Where a director has been issued with a PPSN it is compulsory to use that PPSN when submitting a relevant form to the CRO. Where a director does not have a PPSN but has a Register of Beneficial Owners (RBO) number, then the RBO number can be used. If a director does not have either a PPSN or an RBO number the director can apply for an Identified Person Number (IPN) using the [VIF form](#). The IPN is a number issued by the CRO to directors/beneficial owners who do not have a PPSN or an RBO number and can be used to file with either RBO or CRO. For further information on PPSN, RBO or IPN please see the CRO website [PPSN - FAQ \(cro.ie\)](#).

It is important to ensure that all the information in relation to the directors of companies is checked well in advance of the company's filing date. If it is necessary to apply for an IPN then that should be done as soon as possible in order to ensure that the IPN is issued in good time for the company's filing deadline. While the CRO will endeavour to deal with all IPN applications promptly, processing times will depend on the volumes of applications received so the earlier the application is made the better.

It is also important to remember that a director may use a different name on the CRO register than that held by the Department of Social Protection (DSP). As a first step therefore, the director's data on CORE should be checked to ensure that it is correct. The online CORE form has a field

titled “**Name registered with Department of Social Protection for PPSN purposes (if different)**” and this should be filled in to avoid any delay in registering the form.

Any queries not dealt with on the CRO website can be emailed to crodirectorid@enterprise.gov.ie.

Yours Sincerely,

Registrar of Companies

Companies Registration Office, Bloom House, Gloucester Place Lower, Dublin 1, D01 C8P4