



## BUSINESS STATIONERY CHECKLIST

Type of entity	What to include	Where to include	Sanctions for non-compliance
Sole trader	Name and address for service of documents	Business letters  Invoices and receipts issued in the course of business (Note: a VAT number is also a legal requirement for invoices but not letterheads)  Written orders for goods and services to be supplied to the business  Written demands for payment arising in the course of business  Any premises (in a prominent position) where business is carried out	Fine of up to €5,000

Type of entity	What to include	Where to include	Sanctions for non-compliance
Limited company	Registered name Trading name	<p>Display continuously and in a prominent position at:</p> <ul style="list-style-type: none"> <li>• Registered office</li> <li>• Any location at which it keeps its records available for inspection (inspection place)</li> <li>• Any location at which it carries on business (except where that location is primarily living accommodation)</li> </ul> <p>Business letters, notices and other official publications</p> <p>Bills of exchange, promissory notes, endorsements and order forms</p> <p>Cheques and orders for money, goods or services signed by or on behalf of the company</p> <p>Bills of parcels, invoices and other demands for payment, receipts and letters of credit</p>	Fine of up to €5,000

Type of entity	What to include	Where to include	Sanctions for non-compliance
Limited company	Registered name  Trading name	Applications for licences to carry on a trade or activity  All other forms of business correspondence and documentation  Its websites (Note that although it is not necessary to put a registered name on every page of the website, it should be placed where it can be easily read.)	
Limited company	Registered number  Registered office	Business letters and order forms (whether in hard copy, electronic or any other form)  Its websites	Fine of up to €5,000
Limited company	Director details	All business letters on or in which the company's name appears.	Fine of up to €5,000