



Bille na gCuideachtaí (Teideal a Chosaint: Cuntasóir), 2025
Companies (Protection of Title: Accountant) Bill 2025

Mar a tionscnaíodh

As initiated



BILLE NA gCUIDEACHTAÍ (TEIDEAL A CHOSAINN: CUNTASÓIR), 2025
COMPANIES (PROTECTION OF TITLE: ACCOUNTANT) BILL 2025

Mar a tionscnaíodh

As initiated

CONTENTS

PART 1

PRELIMINARY AND GENERAL

Section

1. Short title and commencement
2. Interpretation

PART 2

PROTECTION OF TITLE

3. Restriction on use of title “accountant”
4. Offences and penalties

PART 3

OVERSIGHT AND ENFORCEMENT

5. Supervisory authority
6. Regulations

PART 4

MISCELLANEOUS

7. Amendment of Companies Act 2014
8. Repeals and savings

ACT REFERRED TO

Companies Act 2014 (No. 38)



**BILLE NA gCUIDEACHTAÍ (TEIDEAL A CHOSAINN: CUNTASÓIR), 2025
COMPANIES (PROTECTION OF TITLE: ACCOUNTANT) BILL 2025**

Bill

entitled

An Act to regulate the use of the title “accountant”, to establish criteria for recognition, and to provide for offences and penalties for misuse of the title, and to provide for related matters. 5

Be it enacted by the Oireachtas as follows:

PART 1

PRELIMINARY AND GENERAL

10

Short title and commencement

1. This Act may be cited as the Companies (Protection of Title: Accountant) Act 2025 and shall come into operation on such day as the Minister may appoint by order.

Interpretation

2. In this Act— 15

“accountant” means a person who is a member of a prescribed accountancy body and is entitled to use the designation under this Act;

“Minister” means the Minister for Enterprise, Trade and Employment;

“prescribed accountancy body” means a body of accountants recognised by the Irish Auditing and Accounting Supervisory Authority (IAASA) under section 930 of the Companies Act 2014. 20

PART 2

PROTECTION OF TITLE

Restriction on use of title “accountant”

3. (1) A person shall not describe themselves or hold themselves out as an “accountant” unless they are— 25

- (a) a member in good standing of a prescribed accountancy body, and
 - (b) entitled under the rules of that body to use the designation “accountant”.
- (2) A body corporate shall not use the title “accountant” in its name or description unless—
- (a) at least one director is a qualified accountant under *subsection (1)*, and 5
 - (b) the body corporate is registered with a prescribed accountancy body.

Offences and penalties

4. (1) A person who contravenes *section 3* commits an offence and shall be liable—
- (a) on summary conviction, to a class A fine or imprisonment for a term not exceeding 12 months or both, or 10
 - (b) on conviction on indictment, to a fine not exceeding €50,000 or imprisonment for a term not exceeding 5 years or both.
- (2) Where an offence under this section is committed by a body corporate, any officer who consented to or connived in the offence shall also be guilty of an offence.

PART 3 15

OVERSIGHT AND ENFORCEMENT

Supervisory authority

5. The Irish Auditing and Accounting Supervisory Authority (IAASA) shall be responsible for—
- (a) maintaining a register of prescribed accountancy bodies, 20
 - (b) monitoring compliance with this Act, and
 - (c) investigating complaints and enforcing penalties under *section 4*.

Regulations

6. The Minister may make regulations for the purpose of giving full effect to this Act, including— 25
- (a) specifying additional criteria for recognition of accountancy bodies,
 - (b) prescribing forms and procedures for registration, and
 - (c) setting standards for continuing professional development.

PART 4

MISCELLANEOUS

Amendment of Companies Act 2014

7. The Companies Act 2014 is amended by the insertion of the following section after section 930: 5

“Protection of title ‘accountant’

930A. The Minister may by regulation designate the title ‘accountant’ as a protected professional title under this Act.”.

Repeals and savings

8. Any enactment inconsistent with this Act is hereby repealed to the extent of the inconsistency. 10

Bille na gCuideachtaí (Teideal a Chosaint:
Cuntasóir), 2025

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht do rialáil úsáid an teidil “cuntasóir”, do bhunú critéir chun aitheantas a fháil, agus do dhéanamh socrú maidir le cionta agus pionóis i dtaobh mhí-úsáid an teidil, agus do dhéanamh socrú i dtaobh nithe gaolmhara.

Na Teachtaí Maolcholm Ó Broin agus Albert Ó
Dóláin a thug isteach,

21 Deireadh Fómhair, 2025

Companies (Protection of Title: Accountant)
Bill 2025

BILL

(as initiated)

entitled

An Act to regulate the use of the title “accountant”, to establish criteria for recognition, and to provide for offences and penalties for misuse of the title, and to provide for related matters.

Introduced by Deputies Malcolm Byrne and Albert
Dolan,

21st October, 2025

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN, CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8, D08 XAO6.
Teil: 046 942 3100
r-phost: publications@opw.ie
nó trí aon díoltóir leabhar.

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
MOUNTSHANNON ROAD, KILMAINHAM,
DUBLIN, D08 XAO6.
Tel: 046 942 3100
Email: publications@opw.ie
or through any bookseller.

€1.27

