



OPERATIONS CHECKLISTS 2022



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INTRODUCTION

The Corporate Affairs Commission was originally established by the Companies and Allied Matters Act, 1990. The Act was repealed and a new Companies and Allied Matters Act (CAMA) enacted in 2020. The new legislation saved all actions undertaken under the repealed legislation including the establishment of the Commission.

The Corporate Affairs Commission is the Agency of Government charged with the administration of the Act, including the registration, regulation and supervision of –

- (i) the formation, incorporation, management, striking off and winding-up of companies, limited liability partnerships and limited partnerships;
- (ii) registration, management and removal of business names from the register, and
- (iii) formation, incorporation, management and dissolution of incorporated trustees

The purpose of these Operations Checklists is to provide a practice guide to accredited and non-accredited users of the Commission's services in order to enhance seamless transactions with the Commission. The document is designed to facilitate the understanding of the service processes and requirements. The objective is to promote efficient service delivery through process standardization.

Users of the Commission's services should note that in addition to the requirements of these Operations Checklists, the Commission may, from time to time, issue and publish on its website, social media handles or newspapers further guidelines as circumstances may require to improve the Commission's service requirements and customer experience.

The Commission has its Head Office in Abuja and maintains offices in all the States of the Federation. Its services are available online.

Fees for the Commission's services are as prescribed in the Companies Regulations 2021.

For more information and resources, kindly visit the Commission's website at <https://www.cac.gov.ng>

SERVICES OFFERED BY THE COMMISSION

1. Reservation of Names for Incorporation or Registration of Companies, Limited Liability Partnerships, Limited Partnerships, Business Names or Incorporated Trustees
2. Incorporation of Companies (Limited by Shares, Limited by Guarantee or Unlimited)
3. Incorporation of Limited Liability Partnerships
4. Registration of Limited Partnerships
5. Registration of Business Names
6. Incorporation of Trustees
7. Reservation Code for the Word “Group” in the Name of a Company
8. Reservation Code for the Word “Holding” in the Name of a Company
9. Reservation Code for the Word “Consortium” in the Name of a Company
10. Caveat on the file of a Company
11. Registration of Notice of Financial Year End or Changes therein
12. Approval for and Registration of Change of Name
13. Registration of Alteration of Memorandum and Articles of Association
14. Re-registration of Companies
15. Registration of Notice of Exemption of Foreign Companies
16. Registration of Notice of Persons with Significant Control in Companies
17. Registration of Notice of Increase in issued share capital
18. Registration of Notice of Reduction in Issued Share Capital
19. Registration of Return of Allotment of Shares
20. Registration of Debentures/Charges
21. Registration of Memorandum of Satisfaction Debenture/Charge
22. Extension of Time to Hold Annual General Meeting (AGM)
23. Registration of Notice of Changes in Particulars of Directors
24. Restriction of Director’s Residential Address
25. Registration of Notice of Appointment or Changes in Particulars of Secretaries
26. Registration of Notice of Appointment of Supervisor, Administrator or Receiver/Manager
27. Registration of Notice of Cessation to Act as Receiver/Manager, Supervisor or Administrator
28. Registration of Notice of Merger of Companies
29. Voluntary Striking-off
30. Relisting of Company
31. Annual Reports of Exempted Foreign Companies
32. Registration of Notice of Change in Registered Address or Head Office of Companies

33. Supervision of Winding-up of Companies
34. Approval for and registration of Change in the Name of Limited Liability Partnership
35. Registration of Notice of Change in Partners of Limited Liability Partnership or their Particulars
36. Registration of Notice of Change in Limited Liability Partnership Agreement
37. Registration of Notice of Persons with Significant Control in Limited Liability Partnership
38. Supervision of Winding-up of Limited Liability Partnership
39. Registration of Change in Principal Place of Business of Limited Partnership
40. Registration of Notice of Change in the Name of Limited Partnership
41. Registration of Notice of Change in Partners of Limited Partnership or their Particulars
42. Registration of Notice of Change in General Nature of Business of Limited Partnership
43. Registration of Notice of Change in Limited Partnership Agreement
44. Registration of Notice of Change in Sum Contributed or to be Contributed by a Partner
45. Registration of Notice of Change in Liability of Partner
46. Supervision of Winding-up of Limited Partnership
47. Registration of Change in Principal Place of Business or Branch Address of Business Name
48. Approval for and Registration of Change of Business Name
49. Registration of Notice of Change in Nature of Business
50. Registration of Notice of Change/Correction in Particulars of Proprietor/Partner
51. Registration of Notice of Removal/Addition of Partners
52. Approval for and Registration of Change of Name of Incorporated Trustees
53. Approval for and Registration of Change of Aims and Objects
54. Approval for and Registration of Alteration of Constitution
55. Approval for and Registration of Notice of Replacement or Addition of Trustees
56. Registration of Notice of Change/Correction in Particulars of Trustees
57. Registration of Notice of Change of Chairman/Secretary
58. Registration of Bi-annual Statement of Affairs
59. Approval for and Registration of Merger of Associations
60. Correction of Errors on Certificate of Incorporation of Trustees
61. Registration of Dissolution Order for Incorporated Trustees
62. Annual Returns of Registered Entities
63. Accreditation of Lawyers, Chartered Accountants and Chartered Secretaries as Professional Agents
64. Accreditation of Insolvency Practitioners

65. Investigation of Companies and other Registered Entities
66. Issuance of Certified Extracts of Certificate
67. Issuance of Certified Extracts of Filed Documents
68. Search (online and self-service)
69. Historical Search Report
70. Due Diligence Search (Self-service)
71. Issuance of Status Report/Letter of Good Standing
72. Same Day Post-Incorporation Service
73. Premium Post-Incorporation Service (VIP Lounge Service)
74. Creation of Entity Electronic Account
75. SMS Notification Alert for Every Transaction Carried Out by an Entity to All Officers of the Entity (Annual Subscription)
76. Bulk Products (Access to Information not on the Public Register)
77. DVD Directories
78. Enforcement of Compliance with the provisions of CAMA

NAMES

NOTES

1. Names shall be reserved for a period not exceeding 60 days during which period no other entity shall be registered under the reserved name or under any name which the Commission considers nearly resembles the reserved name (Section 31 (2)).
2. The Commission may withdraw or cancel a reserved name any time before a certificate of registration is issued if it discovers that such name is identical with that by which an entity is already registered or so nearly resembles it as to be likely to deceive (Section 31 (3)).
3. The Commission may withdraw or cancel any approval for reservation of name if it discovers that the approval was fraudulently, unlawfully or improperly procured (Section 31 (5)).
4. Where the Commission believes that misleading information has been given for the purpose of registration of any entity by a particular name or that an undertaking or assurance has been given for that purpose and has not been fulfilled, the Commission may, within five years of the registration, direct the entity to change its name (Section 855 (1)).
5. Where the Commission is of the opinion that the name by which an entity is registered is misleading as to the nature of its activities as to be likely to cause harm to the public, the Commission may direct the entity to change its name (Section 856 (1)).
6. Where a name becomes available because of change of name, the Commission may approve the name for use by any other entity after 60 days from the date of approval of such change of name (Section 31 (4)).
7. Any foundation proposed to be registered under Part F and in the personal name of the benefactor(s) must state the name of the sole or principal benefactor fully together with surname and initials of other benefactors in the name of the Foundation to facilitate easy identification of the benefactor(s).
8. Where a foundation or association proposed for registration under Part F is to pursue particular objective(s), the name of the foundation or association shall reflect its principal objective(s).
9. Names proposed for registration of any entity may only be approved for registration or change of name subject to the restrictions and prohibitions imposed by the Act.

10. Reservation code is required for names of companies limited by guarantee, incorporated trustees and the use of restricted words in the name of any entity to be registered.
11. Reservation code is required in the case of a name that conflicts with any trademark or business name registered in Nigeria in addition to the written consent of the trademark or business name owner.
12. The Commission may require an applicant to seek the view of a specified Government Department or other body in connection with an application for reservation of name or reservation code.

RESTRICTED NAMES (Section 852 (1) (a), (b), (d) & (2))

Restricted names are names that may only be registered upon satisfaction of certain conditions prescribed by the Act or Regulations made thereunder.

Restricted names and the conditions for their approval include any name which –

- (i) is identical with the name of a registered Company or Limited Liability Partnership unless the Company or Limited Liability Partnership is in dissolution and signifies its consent in writing;
- (ii) so nearly resembles the name of registered Company or Limited Liability Partnership as to be calculated to deceive unless the Company or Limited Liability Partnership is in dissolution and signifies its consent in writing;
- (iii) contains the words “Chamber of Commerce” unless it is a Company Limited by Guarantee;
- (iv) in the Commission’s opinion violates or conflicts with any trademark or business name or body corporate registered in Nigeria unless with the written consent of the trademark or business name owner or trustees of the body corporate;
- (v) includes the word “Federal”, “National”, “Regional”, “State” or their synonyms or, in the opinion of the Commission, is an extension or abbreviation of any such word unless with the consent of the Commission;
- (vi) includes the word “Government”, “Municipal” or “Chartered” or any word which in the opinion of the Commission suggests or is calculated to suggest that it enjoys the patronage of the Federal Government, a State Government, any Ministry or Department of Government or connection with any municipality or other local authority unless with the consent of the Commission;
- (vii) contains the word “Cooperative” or “Building Society” or its equivalent in any other language or abbreviation unless with the consent of the Commission;
- (viii) contains the word “Group” or “Holding” or variants, synonyms or extensions of such word unless with the consent of the Commission.

2. Consent shall not be required in the cases of 1 (i), (ii) and (iv) above if the name includes a sufficiently definitive (not generic) word or words to distinguish it from the registered entity in relation to scope, extent or area of operations or activities.

PROHIBITED NAMES (Section 852 (1) (c), (e), (f) & (g))

Prohibited names are names that the Commission is prohibited from approving for registration of any entity under the Act.

Prohibited names include any name which, in the opinion of the Commission –

- (i) is capable of misleading as to the nature or extent of its activities;
- (ii) is undesirable, offensive or otherwise contrary to public policy;
- (iii) contains any word which is likely to mislead the public as to the nationality, race or religion of the person by whom the business is wholly or mainly owned or controlled;
- (iv) is deceptive or objectionable because it contains a reference or suggests association with any practice, institution, personage, foreign state or government, international organisation or international brand or is otherwise unsuitable;
- (v) is capable of undermining public peace and national security.

COMPANIES

(PART B, CAMA)

INCORPORATION OF COMPANIES

GENERAL REQUIREMENTS

- 1) Shares of a company must be fully issued.
- 2) Private companies (except company limited by guarantee) may be formed by one person.
- 3) A small company may have only one director.
- 4) A small company is exempted from appointing a secretary.
- 5) Approval in Principle is required for certain designated business enterprises e.g. Banks, Mortgage Institutions, Bureau De Change, Universities, etc.
- 6) A university may only be registered as a company limited by guarantee.
- 7) Certain designated businesses have and must satisfy industry-prescribed minimum share capital (see table following for the designated businesses and the prescribed minimum share capital).
- 8) Industry prescribed minimum share capital shall be as notified to the Commission and published on the websites of respective industry regulators from time to time.
- 9) The minimum share capital for a company with foreign participation is ₦10,000,000.00 (ten million naira).
- 10) Foreigners may use Nigerian addresses as service address with no requirement for proof of residency.
- 11) Reservation code is required in cases of companies limited by guarantee and use of restricted words in name.
- 12) Application for reservation code shall be accompanied by incorporation/registration particulars of the proposed company.
- 13) Names of all Subscribers must be clearly and fully stated (no initials) in the memorandum and articles while, in the case of company limited by shares, the number of shares taken up by each subscriber must be indicated in front of their respective names in the memorandum.
- 14) The memorandum of a company limited by guarantee shall not be registered without the authority of the Attorney-General of the Federation. However, where the Attorney-General does not grant authority or communicate a decision within 30 days of receipt of the application from the Commission, the promoters shall publish the application for registration in three national newspapers and invite objections to reach the Commission not later than 28 days after the date of the last publication. Where there is no objection to the

application or the objection is rejected, the Commission shall assent to the application and register the Company.

- 15) The object clause of a company limited by guarantee shall not include making profits for distribution to the Members.
- 16) The Memorandum of a company limited by guarantee shall contain the *Winding-up Clause*.
- 17) The memorandum of a company limited by guarantee shall contain the *Property Clause*.
- 18) The memorandum of a company limited by guarantee shall contain the *Contribution Clause* with a prescribed aggregate of not less than ₦100,000.00 (one hundred thousand naira) in the event of winding up.
- 19) A corporate body cannot be a Director of a company but may be represented by an individual nominated for that purpose *e.g. Adeola Emeka Umar (representing ABC Nigeria Limited)*.
- 20) A person under the age of 18 years (minor) cannot be a director;
- 21) Where a resident alien (with Nigerian address) is a Director or Subscriber, proof of residence permit is required.
- 22) A foreign company subscribing to shares in a company must show evidence of registration in its home country.
- 23) A person below the age of 18 may only join in the formation of a company if two or more persons of full capacity have subscribed to the memorandum.
- 24) Particulars of Subscribers, Directors and Secretary must be accompanied by copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card).
- 25) Incorporation application and accompanying documents must comply strictly with the provisions of the Act and the Commission's requirements for incorporation of company.
- 26) Information on accompanying documents must be same with data entered on Company Registration Portal (CRP).
- 27) All documents accompanying the application must be in English language. Where documents are in other language, the documents shall be translated into English language and confirmed by a Notary Public licenced as such in Nigeria or any other part of the world.
- 28) Where the name of company suggests professional objects, the first object must reflect the profession.

- 29) Business objects must comply with the requirements of other laws of the Federation with respect to the business objects.

PRESCRIBED MINIMUM SHARE CAPITAL FOR DESIGNATED COMPANIES

SN	TYPE OF COMPANY	MINIMUM SHARE CAPITAL (₦)	JUSTIFICATION
1.	ISSUING HOUSE	200 Million	Securities and Exchange Commission Guidelines on New Minimum Share Capital for Market Operators
2.	BROKER/DEALER	300 Million	
3.	TRUSTEE	300 Million	
4.	FUND/PORTFOLIO MANAGER	150 Million	
5.	STOCK BROKER	200 Million	
6.	STOCK DEALER	100 Million	
7.	CORPORATE INVESTMENT ADVISER (REGISTRAR)	150 Million	
8.	CORPORATE INVESTMENT ADVISER	5 Million	
9.	INDIVIDUAL INVESTMENT ADVISER	2 Million	
10.	MARKET MAKER	2 Billion	
11.	CONSULTANT (PARTNERSHIP)	2 Million	
12.	CONSULTANT (INDIVIDUAL)	500,000	
13.	CONSULTANT (CORPORATE)	5 Million	
14.	UNDERWRITER	200 Million	
15.	VENTURE CAPITAL MANAGER	20 Million	
16.	COMMODITIES BROKER	40 Million	
17.	CAPITAL TRADE POINT	20 Million	
18.	RATING AGENCY	150 Million	
19.	CORPORATE/SUB BROKER	5 Million	
20.	ASSET MANAGEMENT (INTANGIBLE ASSETS)	300 Million	
21.	COMMERCIAL BANK WITH REGIONAL AUTHORIZATION	10 Billion	CBN Scope and Standards Commercial Regulations 2020
22.	COMMERCIAL BANK WITH NATIONAL AUTHORIZATION	25 Billion	

23.	COMMERCIAL BANK WITH INTERNATIONAL AUTHORIZATION	50 Billion	
24.	MERCHANT BANK	15 Billion	CBN Scope, Condition and Minimum Standard for Merchant Banks Regulation 2, 2010
25.	UNIT MICRO FINANCE BANK (TIER 1)	Tier 1: 200 Million	CBN Regulations
26.	UNIT MICRO FINANCE BANK (TIER 2)	Tier 2: 50 Million	
27.	MICRO FINANCE BANK (STATE & FCT)	1 Billion	
28.	MICRO FINANCE BANK (NATIONAL)	5 Billion	
29.	PRIMARY MORTGAGE INSTITUTION	2 Billion	
30.	FINANCE COMPANY	20 Million	
31.	BUREAU DE CHANGE	35 Million	
32.	NON INTEREST BANK (REGIONAL)	5 Billion	
33.	NON INTEREST BANK (NATIONAL)	10 Billion	
34.	INSURANCE BROKER	5 Million	Nigerian Council of Registered Insurance Brokers Act, 2003
35.	LIFE INSURANCE	8 Billion	National Insurance Commission Revised Regulations 2019
36.	GENERAL INSURANCE	10 Billion	
37.	COMPOSITE INSURANCE	18 Billion	
38.	RE-INSURANCE	20 Billion	
39.	UNIT MICROINSURER	40 Million	Guidelines for Micro-insurance Operation in Nigeria 2018
40.	STATE MICROINSURER	100 Million	Guidelines for Microinsurance

			Operation in Nigeria 2018
41.	NATIONAL MICROINSURER	600 Million	Guidelines for Microinsurance Operation in Nigeria 2018
42.	TAKAFUL INSURANCE (GENERAL AND FAMILY TAKAFUL)	200 Million	National Insurance Commission Regulations
43.	PRIVATE SECURITY COMPANY/CONSULTANT	10 Million	Guideline on Requirements for Registration of Private Guard Security Companies made Pursuant to Nigerian Security and Civil Defence Corp Act No. 2 of 2003
44.	PENSION FUND/ASSET CUSTODIAN	2 Billion	Requirements for Licensing of Pension Fund Custodians (FEB 2005);
45.	CLOSED PENSION FUND	500 Million	
46.	PENSION FUND ADMINISTRATOR	1 Billion	Section 40 (2)(a) Pension Reform Act, 2004
47.	LOTTERY	5 Million	Section 2 (1), National Lotteries (Amendment) Regulation, 2007
48.	SPORTS LOTTERY	30 Million	National Lottery Commission Circular
49.	AIR TRANSPORT (INTERNATIONAL)	2 Billion	Nigerian Civil Aviation Authority
50.	AIR TRANSPORT (REGIONAL)	1 Billion	
51.	AIR TRANSPORT (LOCAL)	500 Million	

52.	AIR AMBULANCE/FUMIGATION/ PRIVATE JET	20 Million	
53.	AVIATION (GROUND HANDLING SERVICES)	500 Million	
54.	AVIATION (AIR TRANSPORT TRAINING INSTITUTIONS)	2 Million	
55.	AGENTS OF FOREIGN AIRLINES	1 Million	
56.	TRAVEL/TOURS	30 Million	International Air Travel Agency (IATA)
57.	AGRICULTURAL SEEDS, PRODUCTIONS, PROCESSING, MARKETING	10 Million	NASA Cap 5, LFN, 2004
58.	SHIPPING COMPANY/AGENT	25 Million	NIMASA Guidelines for Registration
59.	CABOTAGE TRADE	25 Million	
60.	LIFE MICRO-INSURANCE	150 Million	Guideline for Micro- Finance Operations in Nigeria (NAICOM), December, 2013
61.	GENERAL MICRO-INSURANCE	200 Million	
62.	FREIGHT FORWARDING	5 Million	Registration of Freight Forwarding Regulation 2010
63.	PAYMENT SERVICE BANK	5 Billion	

POST-INCORPORATION APPLICATIONS OF COMPANIES

POST-INCORPORATION SERVICES

1. Notice of Financial Year End or Changes therein (Form CAC 2) – Section 377 (4), CAMA.
2. Change of Company Name (Form CAC 3) – Sections 30 & 31, CAMA.
3. Registration of Alteration of Memorandum and Articles of Association – sections 49 - 53, CAMA.
4. Application for Re-registration of Companies (Form CAC 4) – Sections 55-77, CAMA.
5. Directors' Solvency Statement (Form CAC 4A) – Section 57 (5) (b), CAMA.
6. Notice of Persons with Significant Control (Form CAC-PSC 01) – Section 119, CAMA.
7. Notice of Change in Details or Shares of Persons with Significant Control (Form CAC-PSC 02) – Section 119, CAMA.
8. Notice of Increase in Issued Share Capital/Return of Allotment of Shares (Form CAC 5) – Sections 127 and 154, CAMA.
9. Notice of Consolidation, Sub-division, Redemption of Shares or Re-conversion of Shares into Stocks (Form CAC 5A) – Sections 125, 182 & 418 (2), CAMA.
10. Notice of Reduction in Share Capital (Form CAC 5B) – Sections 131 & 134, CAMA.
11. Notice of Changes in Registered and or Head Office Address (Form CAC 6) – Section 728, CAMA).
12. Notice of Change in Particulars of Directors (Form CAC 7) – Section 321, CAMA.
13. Notice of Appointment of Secretary (Form CAC 8) – Section 330, CAMA.
14. Notice of Change in Particulars of Secretary (Form CAC 8B) – Section 330, CAMA.
15. Notice of Charges (Mortgages, Debenture, Bill of Sales and other Loan Agreements) Form CAC 9 – Sections 222 - 225, CAMA.
16. Notice of Upstamping of Charges – Section 227, CAMA
17. Registration of Deed of Appointment of Trustees – Section 211 (1) & (6), CAMA.
18. Registration of Memorandum of Pledge/Hypothecation.
19. Registration of Deed of Variation (parties, security, supplement, etc.).
20. Notice of Satisfaction of Charge/Deed of Release (Form CAC 10) – Section 229, CAMA.

21. Notice of Appointment of Administrator, Receiver, Manager or Supervisor (Form CAC 11) – Sections 442, 455, 550, 585 & 654, CAMA.
22. Notice of Cessation to act as Receiver, Manager, Administrator or Supervisor (Form CAC 12) – Sections 559(2) & 561, CAMA.
23. Notice of Resolution for Voluntary Winding Up (Form CAC 15) – Sections 579, 621 & 634, CAMA.
24. Notice of Statutory Declaration of Solvency (Form CAC 14) – Section 625, CAMA.
25. Notice of Appointment of Liquidator (Form CAC 16) – Sections 627, 636 & 654, CAMA.
26. Notice of Return of Final Meeting (Form CAC 17) – Section 631 & 641, CAMA.
27. Application for Striking off by a Company (Form CAC 13) – Section 692, CAMA.
28. Form of Statement of Affairs (Fourteenth Schedule) Form CAC 18 – Section 733, CAMA.
29. Annual Returns (Forms CAC 19) – Sections 417-424, CAMA.
30. Extension of Time to hold Annual General Meeting (Form CAC 20) – Section 237, CAMA.
31. Notice of Exemption of Foreign Company (Form CAC 21) – Section 80(7), CAMA.
32. Annual Report of Exempted Foreign Company (Form CAC 22) – Section 81, CAMA.
33. Application for Accreditation of Professional/Agent (Form CAC-MISC 01)
34. Application for Accreditation of Insolvency Practitioner (Form CAC-MISC 02) – Section 705, CAMA.
35. Application for Creation of Entity Electronic Account (Form CAC-MISC 03) – Section 101, CAMA.
36. Application for Reservation Code for the Word “Group” in the Name of a Company
37. Application for Reservation Code for the Word “Holding” in the Name of a Company
38. Application for Reservation Code for the Word “Consortium” in the Name of a Company
39. Application for Caveat on the file of a Company
40. Application for Certified Extracts of Certificate – Section 861, CAMA.
41. Application for Certified Extracts of other Documents – Section 861, CAMA.
42. Miscellaneous Applications.

GENERAL REQUIREMENTS

- 1) Only Special Resolutions (or resolutions statutorily required for filing) or Written Resolutions in lieu are required to be uploaded.
- 2) Resolutions may either be Written Resolutions or Special Resolutions passed at Annual General Meeting or Extra-ordinary General Meeting.
- 3) Written Resolutions of Members can only be passed by private companies.
- 4) Written Resolution of Members must be signed by all Shareholders entitled to attend and vote at general meeting.
- 5) Resolutions passed at Board or General Meetings must be duly dated and signed by the Director (in the case of a company with only one Director), two Directors, a Director and Secretary or any person authorised by majority of the Directors (in any other case).
- 6) Where an address is required in any document, it shall be adequate if such address is described in sufficient particulars as to make it traceable.
- 7) Where an alien is a Director or Shareholder and discloses a local residential address, photocopy of national identity card issued by the Nigerian National Identity Management Commission (NIMC) or residence permit must be furnished.
- 8) Particulars of Subscribers, Shareholders, Directors and Secretary must be accompanied by copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card).
- 9) A corporate body cannot be a Director of a company but may be represented by an individual nominated for that purpose, *e.g.* **Adeola Emeka Umar (representing ABC Nigeria Limited)**.
- 10) All accompanying documents must be typed, clean and free of errors. No cancellations, alterations, mutilations, defacing is allowed on applications and accompanying documents.
- 11) Where applicable, Approval-in-Principle from primary regulators is required for entities under their respective regulations.
- 12) Small and single shareholder companies are exempted from holding Annual General Meetings.
- 13) Small companies are exempted from filing of audited financial statements.

REQUIREMENTS FOR FILING

1. CHANGE OF NAME (Sections 30 (3) 31 (1) & 50 (1), CAMA)

Requirement

- a) Special resolution for change of name
- b) Stamped memorandum and articles of association of the company reflecting the new name

2. ALTERATION OF MEMORANDUM & ARTICLES OF ASSOCIATION (Sections 50 – 53, CAMA)

Requirements

- a) Special Resolution stating the altered clause(s)
- b) Stamped memorandum and articles of association of the company reflecting the alteration
- c) Certified true copy of Court order where applicable

Notes:

- i. *Particulars of the subscribers to the memorandum and articles of association should not be altered*
- ii. *It is sufficient to print "SIGNED" in the signature column opposite the names of the subscribers in the proposed altered memorandum and articles of association*
- iii. *Any object(s) to be altered should comply with the industry prescribed minimum share capital*
- iv. *In the case of alteration of objects, application should be filed within 15 days after the 28 days allowed for application to Court for cancellation of resolution*
- v. *Where there is application to Court and the resolution for alteration of objects is sanctioned by Court, CTC of the Court order together with stamped copy of memorandum and articles of association should be filed within 15 days of the Court order*

3. RE-REGISTRATION OF A PRIVATE COMPANY AS A PUBLIC COMPANY (Sections 55 – 62, CAMA)

Requirements

- a) Special resolution for re-registration as a public company

- b) Stamped copy of memorandum and articles of association reflecting changes to the company's name and other provisions necessary to comply with the requirements for a public company
- c) In the case of an unlimited company, stamped copy of the memorandum and articles of association reflecting changes necessary to comply with the requirements of a company limited by shares
- d) Balance sheet as at a date not later than seven months before filing of application for re-registration
- e) Unqualified report on the balance sheet by the company's auditor in accordance with section 58 (3)
- f) Written statement of the company's auditor that, in his opinion at the time of the balance sheet, the amount of the company's net asset was not less than the aggregate of its called-up share capital and undistributable reserves as provided in accordance with section 58 (6) & (7)
- g) Valuation report if company's allotted shares are paid for other than by cash

Notes:

1. *As at the time of passing resolution for re-registration as a public company –*
 - i. *the nominal value of the company's allotted shares shall not be less than the minimum prescribed under section 27 (2);*
 - ii. *at least 25% of the company's allotted shares (including any premium on it) shall be paid-up provided that shares allotted in pursuance of an employee share scheme (to a maximum of 10% of the nominal value of the company's allotted shares) shall be precluded in determining 25% of the company's allotted shares;*
 - iii. *where shares have been paid for (fully or in part) by an undertaking to work or perform service, the undertaking shall have been performed or discharged; and*
 - iv. *where shares have been allotted as paid-up together with any premium on it (fully or in part) by some other undertaking than to work or perform service, the undertaking must have been performed/discharged or there shall be a contract between the company and some person for the performance of the contract within five years after the resolution is passed.*
2. *Where shares are allotted as paid for other than by cash (fully or in part) between the date of the balance sheet and the date of the resolution for re-*

registration, it shall comply with the requirements of section 57 unless it is in connection with –

- i. a share exchange as described in section 59 (3) – (5); or
- ii. a proposed merger with another company as described in section 59 (6).

4. **RE-REGISTRATION OF A PUBLIC COMPANY AS A PRIVATE LIMITED COMPANY**
(Sections 55, 63 – 67, CAMA)

Requirements

- a) Special resolution for re-registration as a private limited company
- b) CTC of Court order confirming the resolution for re-registration (where applicable)
- c) Stamped copy of the amended memorandum and articles of association reflecting changes to the company name and other provisions necessary to comply with the requirements for a private limited company

Notes:

1. *Special resolution for re-registration shall be filed within 15 days after the 28 days allowed for application to the Court by shareholders or members of the company for cancellation of the resolution for re-registration.*
2. *The 28 days allowed for application to Court for cancellation of the resolution for re-registration may be dispensed with where –*
 - i. *having regard to the number of members who consented to or voted in favour of the resolution, no such application may be made,*
 - ii. *the application has been withdrawn, or*
 - iii. *an order has been made confirming the resolution and a copy of the order has been delivered to the Commission.*
3. *Where application is made to the Court for cancellation of the resolution for re-registration, applicant shall immediately give notice of such application to the Commission.*
4. *On being served notice of such application to the Court, the company shall immediately give notice to the Commission.*

5. **RE-REGISTRATION OF A PRIVATE LIMITED COMPANY AS UNLIMITED COMPANY**
(Sections 55, 68 – 70, CAMA)

Requirements

- a) Form of assent authenticated by all members of the company or on their behalf for re-registration as an unlimited company.
- b) Stamped copy of memorandum and articles of association reflecting changes to the company's name and other provisions necessary to comply with the requirements for an unlimited company.
- c) If the company is to have a share capital, stamped copy of the memorandum and articles of association reflecting changes necessary to comply with the requirements of an unlimited company having a share capital.`
- d) Statement by the Directors that the persons by whom or on whose behalf the form of assent is authenticated constitute the whole membership of the company and that all reasonable steps were taken by the Directors to satisfy themselves that each person who authenticated the form of assent on behalf of a member was lawfully empowered to do so.

Notes:

A company shall not be re-registered as unlimited company if it had previously been re-registered as limited

**6. RE-REGISTRATION OF UNLIMITED COMPANY AS A PRIVATE LIMITED COMPANY
(Sections 55, 71 – 74, CAMA)**

Requirements

- a) Special resolution for re-registration as a private limited company
- b) Stamped copy of memorandum and articles of association reflecting changes to the company's name and other provisions necessary to comply with the requirements for a private company limited by shares or by guarantee, as the case may be
- c) If the company is to be limited by guarantee, a statement of guarantee

Notes:

1. *A company shall not be re-registered as a private limited company if it had previously been re-registered as an unlimited company*
2. *The special resolution shall state whether the company is to be limited by shares or by guarantee*
3. *The statement of guarantee shall contain the contribution/subscription clause in the event that the company is being wound up*

4. *Where a company on re-registration has already allotted its share capital, it shall within 15 days after the re-registration file with the Commission a statement of capital stating as on the date of re-registration of the company:*
- i. the total number of shares of the company*
 - ii. the aggregate nominal value of those shares*
 - iii. for each class of shares –*
 - prescribed particulars of the rights attached to the shares,*
 - the total number of shares of that class, and*
 - the aggregate nominal value of shares of that class; and*
 - iv. the amount paid-up and unpaid (if any) on each share (nominal value or by way of premium)*

7. RE-REGISTRATION OF A PUBLIC COMPANY AS UNLIMITED COMPANY (Sections 55, 75 – 77, CAMA)

Requirements

- a) Form of Assent authenticated by all members of the company or on their behalf for re-registration as an unlimited company
- b) Stamped copy of memorandum and articles of association reflecting changes to the company's name and other provisions necessary to comply with the requirements for an unlimited company

Note:

A company shall not be re-registered as unlimited company if it had previously been re-registered as limited or unlimited

8. NOTICE OF PERSONS WITH SIGNIFICANT CONTROL OR CHANGES THEREIN (Sections. 119 & 121, CAMA)

Requirement

Copy of valid means of photo identification in case of non-directors, non-members

Notes:

Person with Significant Control" means any person:

1. *Directly or indirectly holding at least 5% of the shares or interest in a company or limited liability partnership;*

2. *Directly or indirectly holding at least 5% of the voting rights in a company or limited liability partnership;*
3. *Directly or indirectly holding the right to appoint or remove a majority of the directors or partners in a company or limited liability partnership;*
4. *Otherwise having the right to exercise or actually exercising significant influence or control over a company or limited liability partnership; or*
5. *Having the right to exercise, or actually exercising significant influence or control over the activities of a trust or firm whether or not it is a legal entity, but would itself satisfy any of the first four conditions if it were an individual.*

9. *INCREASE IN ISSUED SHARE CAPITAL (Section 127, CAMA)*

Requirement

- a) Online application duly completed and stamp duty duly paid
- b) Resolution for increase in issued share capital

Notes:

Where a company increases its share capital, it shall amend its memorandum and articles of association to reflect the new issued share capital

10. *REDUCTION IN ISSUED SHARE CAPITAL (Section 131, CAMA)*

Requirements

- a) Special resolution for reduction in issued share capital
- b) Certified true copy of Court order specifying the Reduction in Share Capital
- c) Copy of minutes of the meeting of the company authorizing the reduction in share capital
- d) Addition of the words “and reduced” to company name if so ordered by Court
- e) Evidence of publication of notice of reduction of share capital if so directed by Court

11. *RETURN OF ALLOTMENT (Section 154, CAMA)*

Requirements

- a) Copy of recognised and valid means of photo identification for allottees (i.e. National Identification Card, Data Page of International Passport, Driver’s Licence or Voter’s Card)
- b) Evidence of registration for foreign company

- c) Evidence of valuation of consideration for shares issued other than for cash (applicable to public companies only)
- d) Resolution of Company accepting the surrender of shares

12. CHARGES & UPSTAMPING (Sections 222 & 227, CAMA)

Requirements

- a) Copy of instrument creating the charge
- b) Copy of Certificate of existing charge, in case of up stamping (optional)
- c) Copy of court order for extension of time to register

13. SUPPLEMENTAL DEED

Requirements

- a) Stamped and duly executed Supplemental Deed
- b) Evidence of registration of principal deed (optional)

14. DEED OF VARIATION

Requirements

- a) Stamped and duly executed Deed of Variation
- b) Evidence of registration of principal deed (optional)

15. MEMORANDUM OF PLEDGE/HYPOTHECATION

Requirements

- a) Stamped and duly executed Memorandum of Pledge/Hypothecation dated and signed
- b) Evidence of registration of charge

16. DEED OF RELEASE/SATISFACTION (Section 229, CAMA)

Requirements

- a) Stamped Deed of Release duly executed
- b) Evidence of registration of principal deed (optional)

17. APPOINTMENT OF TRUSTEES (Section 211 (1) & (6))

Requirements

- a) Stamped Deed of Appointment of Trustees
- b) Evidence of registration of debenture(s) (optional)

18. NOTICE OF CHANGE OF DIRECTORS OR IN THEIR PARTICULARS (Section 292, CAMA)

Requirements

- a) Residence permit for non-Nigerian directors who are resident in Nigeria
- b) Copy of recognised and valid means of photo identification for new director (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card)

Note:

1. *A person who is less than 18 years cannot be a director.*
2. *Notice of appointment or removal of directors shall be filed within 14 days of the appointment or removal. Kindly refer to other grounds of disqualification under section 283 of CAMA.*

19. NOTICE OF APPOINTMENT AND PARTICULARS OF COMPANY SECRETARY OR CHANGES THEREIN (Section 339, CAMA)

Requirements

- a) Consent of Secretary
- b) Copy of recognised and valid means of photo identification for secretary who is an individual (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card)
- c) Particulars of registration for corporate secretary

20. ANNUAL RETURNS (Sections 370 – 377, CAMA)

Requirement

Audited financial statement signed by two directors and duly certified by both a director and secretary as true copy

Note:

1. *Small companies may file certificates as prescribed in section 423, CAMA in lieu of audited financial statements.*
2. *A private company shall send with the annual return a certificate signed by a Director and the Secretary in compliance with section 423, CAMA.*

21. *NOTICE OF CHANGE IN REGISTERED OR HEAD OFFICE ADDRESS (Section 728, CAMA)*

Requirement

Duly completed online form.

22. *CERTIFIED EXTRACTS OF CERTIFICATE (Section 861 (2), CAMA)*

Requirements

- a) Application letter
- b) Affidavit of loss or fact duly sworn to by a Director or Secretary of the company duly stamped by Notary Public or Commissioner for Oaths

23. *CERTIFIED EXTRACTS OF OTHER DOCUMENTS (Section 861 (2), CAMA)*

Requirement

Payment of prescribed fee

24. *MISCELLENOUS APPLICATIONS*

Requirements

- a) Formal application
- b) Documents for filing
- c) Affidavits where applicable
- d) Copy of recognised and valid means of photo identification where applicable

25. *RESERVATION CODE FOR THE WORD "GROUP" (Section 852 (2) (d))*

Requirements

- a) Evidence of three or more associate companies
- b) Evidence of common membership of the associates companies
- c) Draft Memorandum and Articles of Association

26. *RESERVATION CODE FOR THE WORD "HOLDING" (Section 852 (2) (d))*

Requirements

- a) Evidence of two or more subsidiary companies
- b) Draft Memorandum and Articles of Association

27. *RESERVATION CODE FOR THE WORD "CONSORTIUM"*

Requirements

- a) Evidence of three or more companies forming the consortium

b) Draft Memorandum and Articles of Association

28. *ENTERING CAVEAT ON FILE*

Requirements

- a) Formal application for *Caveat*
- b) Satisfaction of one or more of the following conditions

Conditions

1. Where the outcome of a pending matter involving the company may affect the interest of the parties;
2. Where there is an infraction of the provisions of the Companies and Allied Matters Act;
3. Where a company is under investigation;
4. Where there are verifiable complaints by holder(s) of at least 25% shares in a company;
5. Such other conditions as the Commission may determine from time to time.

29. NOTICE OF APPOINTMENT OF RECEIVER/MANAGER (Ss. 206 & 555, CAMA)

Requirements

- a) Instrument of appointment
- b) In the case of appointment by Court, copy of notice of appointment as published in the Gazette and in two daily newspapers
- c) Copy of recognised and valid means of photo identification for Receiver/Manager (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card)

30. *RETURNS/ABSTRACT BY RECEIVER/MANAGER (Ss. 559, 560 & 561, CAMA)*

Requirements

Abstract by the receiver/manager showing –

- a) In the case of Receiver/Manager appointed by Court on behalf of holders of debenture of the company secured by floating charge:
 - Within two months after receipt, the statement of affairs of the company received from the company and made in accordance with the provisions of section 560, CAMA and his comments on the statement, if any.
 - Within two months after every twelve-month period of his appointment and when he ceases to act as Receiver/Manager, abstract showing his

receipts and payments during each period or, where he ceases to act, between the date of the last abstract and the date of his so ceasing to act, and the aggregate amounts of his receipts and payment during all preceding periods since his appointment.

- b) In the case of Receiver/Manager appointed under powers contained in any instrument:
- Within one month after every six-month period of his appointment and when he ceases to act as Receiver/Manager, abstract showing his receipts and payments during each period or, where he ceases to act, between the date of the last abstract and the date of his so ceasing to act, and the aggregate amounts of his receipts and payment during all preceding periods since his appointment.

31. NOTICE OF APPOINTMENT AS NOMINEE/SUPERVISOR (S. 434, CAMA)

Requirements

- Instrument of appointment
- Consent letter
- Evidence of Accreditation as Insolvency Practitioner
- Scheme of Voluntary Arrangement

32. NOTICE OF APPOINTMENT AS ADMINISTRATOR (S. 455, CAMA)

Requirements

- Instrument of appointment
- Statutory Declaration
- Evidence of Accreditation as Insolvency Practitioner

33. NOTICE OF CESSATION TO ACT AS NOMINEE/SUPERVISOR (S. 434, CAMA)

Requirements

Instrument of discharge (Court order or notice of termination)

34. NOTICE OF CESSATION TO ACT AS ADMINISTRATOR (Ss. 513, 517, 518, 519, 523 – 535, CAMA)

Requirements

Instrument of discharge (Court order or notice of termination)

Note:

1. *The term of office of an administrator terminates after one year from the effective date of his appointment unless extended by an order of the Court or by consent.*
2. *In the case of an extension by an order of the Court, the extension shall be the period specified in the order.*
3. *In the case of consent, the extension shall be for a period not exceeding six months.*
4. *Notice of cessation to act as administrator shall be filed with the Commission within 14 days of the order or, removal, replacement, resignation)*

35. WINDING-UP BY COURT (Ss. 564, 571, 578, 579, 592, 601, 617 & 654, CAMA)

Requirements

- a) Special resolution for voluntary winding up where applicable
- b) Certified true copy of court order for winding up
- c) Publication of notice of appointment of liquidator in the Gazette or two daily newspapers
- d) Liquidator's notice of his appointment
- e) Copy of recognised and valid means of photo identification for liquidator (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card)
- f) Liquidator's account of receipts and payments at least twice in a year
- g) Certified true copy of court order for dissolution of company

Notes

1. *Special resolution for winding up shall be filed with the Commission within 14 days after its passing.*
2. *Notice of appointment of liquidator must be filed with the Commission within 14 days of his appointment.*
3. *The liquidator's account of receipts and payments shall be in duplicate and verified by a statutory declaration.*
4. *The order of court for dissolution must be filed with the Commission within 14 days after the date of its making.*

36. MEMBERS' VOLUNTARY WINDING-UP (Ss. 564, 620 – 633 & 654, CAMA)

Requirements

- a) Statutory declaration of solvency duly signed by majority of the directors and embodying statement of the company's asset and liabilities
- b) Special resolution for voluntary winding up signed by a director and secretary or two directors
- c) Notice of resolution for winding-up as published in the Gazette or two daily Newspapers
- d) Resolution for appointment of liquidator
- e) Notice of appointment of liquidator as published in the Gazette or two daily newspapers
- f) Liquidator's notice of his appointment
- g) Copy of recognised and valid means of photo identification for liquidator (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card)
- h) Notice of final meeting as published in the Gazette and at least two newspapers and circulating in the locality where the meeting is being called
- i) Return of final meeting and account of liquidation as laid before and approved by the meeting

Notes

1. *Statutory declaration of solvency shall be within five weeks before passing of the special resolution for winding-up;*
2. *The statutory declaration of solvency and special resolution for winding-up shall be filed with the Commission within fifteen days of the passing of the resolution;*
3. *Notice of appointment of liquidator shall be filed with the Commission within 14 days of the appointment;*
4. *Return of final meeting and account shall be filed with the Commission within seven days after the date of the final meeting;*
5. *The account shall be audited by the auditor of the company unless the liquidator is qualified for appointment as auditor of a public company or the company has resolved, on or after appointment of the liquidator, that the account should not be audited;*
6. *Where the liquidator believes the company shall not be able to pay its debt within the period stated in the statutory declaration of solvency, he shall summon and lay before the meeting of the creditors a statement of the assets and liabilities of the company;*
7. *Where winding up continues for more than one year, the liquidator shall –*

- (a) *summon general meeting of the company –*
 - i. *at end of the first year, and of each succeeding year, or*
 - ii. *at the first convenient date within three months from the end of the year or such longer period as the Commission may allow, and*
- (b) *lay before the meeting account of his acts and dealings and the conduct of the winding up during the preceding year;*

8. *Where winding up continues for more than one year and the liquidator believes the company will not be able to pay its debt within the period stated in the statutory declaration of solvency, the liquidator shall –*

- (a) *summon a general meeting of the company and a meeting of the creditors –*
 - i. *at the end of the first year from the commencement of the winding up (unless the meeting of creditors was held within the three months before the end of the first year), and at each succeeding year, or*
 - ii. *at the first convenient date within three months from the end of the year or such longer period as the Commission may allow, and*
- (b) *lay before the meeting account of his acts and dealings and the conduct of the winding up during the preceding year.*

37. CREDITORS' VOLUNTARY WINDING-UP (Ss. 564, 634 – 641 & 654, CAMA)

Requirements

- a) Notice of creditors' meeting as published in the Gazette and two daily newspapers
- b) Resolution for voluntary winding up
- c) Appointment of liquidator
- d) Notice of appointment of liquidator as published in the Gazette or two daily newspapers
- e) Liquidator's notice of his appointment
- f) Copy of recognised and valid means of photo identification for liquidator (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card)
- g) Notices of final meetings of the company and the creditors each as published in the Gazette and at least two newspapers circulating in the locality of where the meeting is being called
- h) Return of final meeting and account of liquidation as laid before and approved by the meeting

Notes

1. *Resolution for winding up shall be filed with the Commission within 14 days after its passing;*
2. *Notice of appointment of liquidator shall be filed with the Commission within 14 days of the appointment;*
3. *Return of final meeting and account shall be filed with the Commission within seven days after the date of the final meeting;*
4. *Where winding up continues for more than one year, the liquidator shall –*
 - i. *summon a general meeting of the company and a meeting of the creditors at the first convenient date within three months from the end of the year or such longer period as the Commission may allow, and*
 - ii. *lay before the meeting account of his acts and dealings and the conduct of the winding up during the preceding year.*

38. NOTICE OF MERGER (S. 711, CAMA)

Requirements

- a) Special resolution of each company in the merger scheme
- b) Scheme of merger arrangement duly approved by the Federal Competition and Consumer Protection Commission (where applicable) and, in the case of public companies, the Securities and Exchange Commission (SEC)
- c) CTC of Court order sanctioning the scheme of merger
- d) Evidence of publication of Court order in Federal Gazette and at least 1 newspaper

Notes:

1. *The special resolution shall be filed with the Commission within 15 days of their passing;*
2. *Notice of the court order sanctioning the scheme shall be filed with the Commission within seven days of its making.*

39. APPLICATION FOR STRIKING OFF BY COMPANY (S. 692, CAMA)

Requirements

- a) Special resolution for striking off
- b) Cuttings of newspaper advertisement of the passing of the resolution for striking in three national daily newspapers inviting objections to the resolution

Note:

1. *The reasons given for the application must be sufficient to justify the striking off.*
2. *The company must not have commenced business and must not have any undischarged obligations.*
3. *No reasonable objection must have been received within 28 days of the last of the publications.*

LIMITED LIABILITY PARTNERSHIPS

(PART C, CAMA)

INCORPORATION OF LIMITED LIABILITY PARTNERSHIPS

GENERAL REQUIREMENTS

- 1) Minimum number of Partners for a Limited Liability Partnership is two.
- 2) A Limited Liability Partnership shall have at least two Designated Partners one of whom shall be resident in Nigeria.
- 3) Designated Partners must be individuals not below the age of 18 years.
- 4) A Designated Partner must endorse consent to be a Designated Partner on the Registration Application Form.
- 5) A corporate body may be Partner in a limited Liability Partnership.
- 6) A nominee of a Corporate Body may be a Designated Partner.
- 7) Minors can be Partners provided there are at least two Designated Partners.
- 8) Names of all Partners must be clearly and fully stated (no initials) in the Registration Application Form and Partnership Agreement.
- 9) Particulars of individual Partners must be accompanied by copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's License or Voter's Card).
- 10) Where a foreigner is a Partner and discloses a local residential address, photocopy of national identity card issued by the Nigerian National Identity Management Commission (NIMC) or residence permit must be furnished.
- 11) Where a corporate body registered outside Nigeria is a partner, evidence of registration (duly translated if not in English Language) must be provided.
- 12) Foreigners may use Nigerian addresses as service address with no requirement for proof of residency.
- 13) Reservation code is required for use of restricted words in name of the Partnership.
- 14) Application for reservation code shall be accompanied by incorporation particulars of the Partnership.
- 15) The Registration Application Form should be accompanied by a Partnership Agreement stating the term(s), if any, of the partnership.
- 16) Name of a Limited Liability Partnership must appear on the Registration Application Form and Partnership Agreement exactly as approved by the Commission.
- 17) Where name of the Limited Liability Partnership suggests professional objects, the first object must reflect the profession.
- 18) Business objects must comply with the requirements of other laws of the Federation with respect to the business objects.
- 19) A limited Liability Partnership may adopt the provisions regarding matters relating to mutual rights and duties of the Partners contained in the Fifteenth Schedule to the Companies and Allied Matters Act, 2020 (CAMA).

- 20) Any of the first Partners can prepare and present the incorporation documents directly to the Commission for processing.
- 21) Information on uploaded documents must be same with data entered on Company's Registration Portal (CRP).
- 22) Where an address is required in any document, it shall be adequate if such address is described in sufficient particulars as to make it traceable.
- 23) All documents must be clearly typed. No cancellations, alterations, erasures or mutilations should be allowed on documents submitted for registration. Documents with errors must be reproduced for submission.
- 24) Documents must comply strictly with the provisions of the Act and the Commission's requirements for registration of Limited Liability Partnership.
- 25) Names and signatures of the first Partners must be subscribed on the Partnership Agreement and consistent with their particulars on Registration Application Form.

POST-INCORPORATION APPLICATIONS OF LIMITED LIABILITY PARTNERSHIPS

POST-INCORPORATION SERVICES

1. Registration of Change in Registered Office or Head Office Address (Form CAC/LLP 02) – Section 755, CAMA.
2. Registration of Change in the Name of LLP (Form CAC/LLP 03) – Section 758, CAMA
3. Registration of Change in Partners or their Particulars (Form CAC/LLP 04) – Section 764, CAMA.
4. Registration of Change in LLP Partnership Agreement – Section 762 (2), CAMA
5. Registration of Notice of Persons with Significant Control – Section 791, CAMA
6. Annual Return (Form CAC/LLP 07) – Section 773
7. Letter of Good Standing
8. Status Report
9. Certified Extracts of Certificate
10. Certified Extracts of other Documents
11. Miscellaneous Applications
12. Supervision of Winding Up

REQUIREMENTS FOR FILING

1. NOTICE OF CHANGE IN REGISTERED ADDRESS (Section 755, CAMA)

Requirement

Duly completed online form

Note: *Notice of change of registered address should be filed within 14 days of the passing of the resolution*

2. CHANGE OF NAME (Section 758, CAMA)

Requirements

- a) Special resolution for change of name
- b) Online Partnership Agreement reflecting new name

Note: *Notice of change of name should be filed within 15 days of the passing of the resolution*

3. NOTICE OF CHANGE IN PARTNERS OR THEIR PARTICULARS (Section 764, CAMA)

Requirements

- a) Duly completed online form
- b) Copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's License or Voter's Card)
- c) National identity card issued by the Nigerian National Identity Management Commission (NIMC) or residence permit in the case of foreigners resident in Nigeria.

Note:

1. *A person who is less than 18 years cannot be a designated partner*
2. *Notice should be filed with the Commission within 30 days of the change*

4. NOTICE OF CHANGE IN PARTNERSHIP AGREEMENT (Section 762 (2)), CAMA)

Requirements

- a) Special resolution indicating changes to the Partnership Agreement
- b) Online Partnership Agreement reflecting changes

Note: *Notice of change in Partnership Agreement should be filed within 15 days of the passing of the resolution.*

5. NOTICE OF PERSONS WITH SIGNIFICANT CONTROL (Section 791, CAMA)

Requirement

Duly completed online form

Note: *Notice of Persons with Significant Control should be filed not later than one month from the receipt of the information by the LLP*

6. ANNUAL RETURN (Section 773, CAMA)

Requirements

- a) Duly completed online form
- b) Audited account signed by two Designated Partners

Note: *Annual return must be filed within 60 days of closure of the financial year*

7. LETTER OF GOOD STANDING

Requirement

Duly completed online form

8. STATUS REPORT

Requirement

Duly completed online form

9. *CERTIFIED EXTRACTS OF CERTIFICATE (Section 861, CAMA)*

Requirements

- a) Application letter
- b) Affidavit of loss or fact duly sworn to by a Partner before and stamped by a Notary Public or Commissioner for Oaths

10. *CERTIFIED EXTRACTS OF OTHER DOCUMENTS (Section 861, CAMA)*

Requirement

Payment of prescribed fee

11. *MISCELLENOUS APPLICATIONS*

Requirements

- a) Formal application
- b) Documents for filing
- c) Affidavits where applicable

- d) Copy of recognised and valid means of photo identification where applicable

LIMITED PARTNERSHIPS

(PART D, CAMA)

REGISTRATION OF LIMITED PARTNERSHIPS

GENERAL REQUIREMENTS

1. Foreigners cannot carry on or join in carrying on business under a Limited Partnership.
2. The Maximum number of Partners for a Limited Partnership shall not exceed twenty persons.
3. A Limited Partnership must have at least one General Partner and at least one Limited Partner.
4. All General Partners shall be individuals.
5. A minor can be a Limited Partner provided there are at least two adults.
6. Where a minor is a Partner, the application must exhibit an attestation by any of the following persons:
 - A Magistrate,
 - A Police officer not less than the rank of Assistant Superintendent of Police (ASP), or
 - A Legal Practitioner.
7. A corporate body may be a partner in a Limited Partnership.
8. Names of all Partners must be clearly and fully stated (no initials) in the Registration Application Form and Partnership Agreement.
9. Particulars of individual Partners must be accompanied by copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card).
10. Reservation code is required for use of restricted words in name of the Partnership.
11. Application for reservation code shall be accompanied by registration particulars of the Partnership.
12. The Application form should be accompanied by a Partnership Agreement stating the term(s), if any, for which the partnership is entered into.
13. Name of a Limited Partnership must appear on the Registration Application Form and Partnership Agreement exactly as approved by the Commission.
14. The Registration Application Form should be accompanied by a Partnership Agreement stating the term(s), if any, of the partnership.
15. Where name of a Limited Partnership suggests professional objects, the first object must reflect the profession.
16. Business objects must comply with the requirements of other laws of the Federation with respect to the business objects.
17. A Limited Partnership may adopt the provisions regarding matters relating to mutual rights and duties of the Partners contained in the Fifteenth Schedule to the Companies and Allied Matters Act, 2020 (CAMA).

18. Any of the first Partners can prepare and present the incorporation documents directly to the Commission for processing.
19. Information on uploaded documents must be same with data entered on Company's Registration Portal (CRP).
20. Where an address is required in any document, it shall be adequate if such address is described in sufficient particulars as to make it traceable.
21. All documents must be clearly typed. No cancellations, alterations, erasures or mutilations should be allowed on documents submitted for registration. Documents with errors must be reproduced for submission.
22. Documents must comply strictly with the provisions of the Act and the Commission's requirements for registration of Limited Partnership.
23. Names and signatures of the first Partners must be subscribed on the Partnership Agreement and consistent with their particulars on Registration Application Form.

POST-REGISTRATION APPLICATIONS OF LIMITED PARTNERSHIPS

POST-REGISTRATION SERVICES

1. Registration of Change in Principal Place of Business (Form CAC/LP 02) – Section 800, CAMA.
2. Registration of Change in the Name of LP (Form CAC/LP 03) – Section 803, CAMA
3. Annual Return (Form CAC/LP 04) – Sections 773 & 807, CAMA
4. Registration of Change in Partners or their Particulars (Form CAC/LP 05) – Section 764 & 800, CAMA.
5. Registration of Change in General Nature of Business (Form CAC/LP 06) – Section 800
6. Registration of Change in LP Partnership Agreement – Section 800, CAMA
7. Registration of Notice of Change in Sum Contributed or to be Contributed by a Partner – Section 800, CAMA
8. Registration of Change in Liability of Partner – Section 800, CAMA
9. Letter of Good Standing
10. Status Report
11. Certified Extracts of Certificate
12. Certified Extracts of other Documents
13. Miscellaneous Applications
14. Supervision of Winding Up

REQUIREMENTS FOR FILING

1. NOTICE OF CHANGE IN PRINCIPAL PLACE OF BUSINESS (FORM CAC/LP 02) – SECTION 800, CAMA

Requirement

Duly completed online form

Note: Notice of change in Principal Place of Business should be filed within seven days of the change

2. NOTICE OF CHANGE IN THE NAME OF LP (FORM CAC/LP 03) – SECTION 807, CAMA

Requirements

- a) Special resolution for change of name
- b) Online Partnership Agreement reflecting new name

Note: Notice of change in the Name of LP should be filed within 15 days of the passing of the resolution

3. ANNUAL RETURNS (Ss. 773 & 807, CAMA)

Requirements

- a) Duly completed online form
- b) Financial statement signed in accordance with section 822 (3), CAMA

Note: Annual return must be filed within 60 days of closure of the financial year

4. NOTICE OF CHANGE IN PARTNERS OR THEIR PARTICULARS (FORM CAC/LP 05) – SECTION 764 & 800, CAMA

Requirements

- a) Duly completed online form
- b) Copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's License or Voter's Card)

Note: Notice of change in Partners or their Particulars should be filed within seven days of the change

5. NOTICE OF CHANGE IN GENERAL NATURE OF BUSINESS (FORM CAC/LP 06) – SECTION 800

Requirement

Duly completed online form

Note: Notice of change in General Nature of Business should be filed within seven days of the change

6. NOTICE OF CHANGE IN LP PARTNERSHIP AGREEMENT – SECTION 800, CAMA

Requirements

Online Partnership Agreement reflecting changes

Note: Notice of change in Partnership Agreement should be filed within seven days of the change

7. NOTICE OF NOTICE OF CHANGE IN SUM CONTRIBUTED OR TO BE CONTRIBUTED BY A PARTNER – SECTION 800, CAMA

Requirement

Duly completed online form

Note: Notice of change in Sum Contributed or to be Contributed should be filed within seven days of the change

8. NOTICE OF CHANGE IN LIABILITY OF A PARTNER – SECTION 800, CAMA

Requirements

Online Partnership Agreement reflecting changes

Note: Notice of change in Liability of a Partner should be filed within seven days of the change

9. LETTER OF GOOD STANDING

Requirement

Duly completed online form

10. STATUS REPORT

Requirement

Duly completed online form

11. *CERTIFIED EXTRACTS OF CERTIFICATE (Section 861, CAMA)*

Requirements

- a) Application letter
- b) Affidavit of loss or fact duly sworn to by a Partner before and stamped by a Notary Public or Commissioner for Oaths

12. *CERTIFIED EXTRACTS OF OTHER DOCUMENTS (Section 861, CAMA)*

Requirement

Payment of prescribed fee

13. *MISCELLENOUS APPLICATIONS*

Requirements

- a) Formal application
- b) Documents for filing
- c) Affidavits where applicable
- d) Copy of recognised and valid means of photo identification where applicable

BUSINESS NAMES

(PART E, CAMA)

REGISTRATION OF BUSINESS NAMES (Sections 814 – 816, CAMA)

GENERAL REQUIREMENTS

1. Foreigners cannot carry on or join in carrying on business under a business name.
2. Business names should be registered within 28 days of commencement of business otherwise daily penalty of ₦150 (one hundred and fifty naira) will accrue against the individual or corporation (in the case of sole proprietorship) or each partner (in the case of a partnership).
3. Reservation code is required for use of restricted words in name.
4. Application for reservation code shall be accompanied by registration particulars of the proposed business name.
5. Names of all Partners must be clearly and fully stated (no initials).
6. A person under the age of 18 years (minor) can join in carrying on a business name provided there are at least two adult.
7. Where a minor is a Partner, the application must exhibit an attestation by any of the following persons:
 - A Magistrate,
 - A Police officer not less than the rank of Assistant Superintendent of Police (ASP), or
 - A Legal Practitioner.
8. Passport-sized photograph shall be uploaded for each individuals Partner.
9. Copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card) is required for each individual Partner in a business name.
10. Registration application and accompanying documents must comply strictly with the provisions of the Act and the Commission's requirements for registration of business name.
11. Information on accompanying documents must be same with data entered on Company Registration Portal (CRP).
12. All documents accompanying the application must be in English language. Where documents are in other language, the documents shall be translated into English language and confirmed by a Notary Public licenced as such in Nigeria or any other part of the world.
13. Where a business name suggests professional objects, the first nature of business must reflect the profession.

14. Nature of business must comply with the requirements of other laws of the Federation with respect to the businesses.

POST-REGISTRATION APPLICATIONS OF BUSINESS NAMES

POST-REGISTRATION SERVICES

1. Notice of Change in Principal Place in Business or Branch Address (Form CAC/BN 02) – Section 818, CAMA.
2. Notice of Change of Name (Form CAC/BN 03) – Section 818, CAMA.
3. Notice of Change in Objects (Form CAC/BN 04) – Section 818, CAMA.
4. Notice of Change/Correction in Particulars of Proprietor/Partner (Form CAC/BN 05) – Section 818, CAMA.
5. Notice of Removal/Addition of Partners (Form CAC/BN 5A) – Section 818, CAMA.
6. Annual Return (Form CAC/BN 06) – Section 822, CAMA.
7. Certified Extract of Certificate – Section 861, CAMA.
8. Certified Extract of other Documents – Section 861, CAMA.
9. Notice of Cessation of Business Name (Form CAC/BN 7)– Section 819, CAMA.

GENERAL REQUIREMENTS

1. Names of proprietors/partners must be written in full. Initials are not acceptable.
2. All accompanying documents must be typed, clean and free of errors. No cancellations, alterations, mutilations or defacing must be allowed on applications and accompanying documents.

REQUIREMENTS FOR FILING

1. *CHANGE IN PRINCIPAL PLACE OF BUSINESS/BRANCH ADDRESS (S. 818, CAMA)*

Requirement

Duly completed online form

2. *CHANGE OF BUSINESS NAME (S. 818, CAMA)*

Requirement

Duly completed online form

3. *CHANGE IN OBJECTS OF BUSINESS NAME (S. 818, CAMA)*

Requirement

Duly completed online form

4. *CHANGE/CORRECTION IN PARTICULARS OF PROPRIETOR/PARTNERS (S. 818, CAMA)*

Requirements

- a) Supporting Documents
- b) Evidence of Change of Information
- c) Affidavit of Facts (where applicable)
- d) Copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card)

Note:

Where change of nationality is as a result of naturalization under S.27 (1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) the photocopy of certificate of naturalization must be attached to the application

5. *NOTICE OF REMOVAL OR ADDITION OF PARTNER (S. 818, CAMA)*

Requirement

- a) Duly completed online form
- b) Copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card) for new Partner

6. *ANNUAL RETURNS (S. 822, CAMA)*

Requirement

- a) Duly completed online form
- b) Financial statement signed in accordance with section 822 (3), CAMA

7. *CERTIFIED EXTRACT OF CERTIFICATE (S. 861, CAMA)*

Requirement

Affidavit in support stating the reason(s) for the application

8. *CERTIFIED EXTRACTS OF OTHER DOCUMENTS (S. 861, CAMA)*

Requirement

Duly completed online form

9. *NOTICE OF CESSATION OF BUSINESS (S. 819, CAMA)*

Requirements

- a) Death certificate or other evidence of death (where applicable)
- b) Consent letter signed by all the partner(s) (where applicable)
- c) Copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card) of the personal representative (where applicable)
- d) Copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card) of director or liquidator (where applicable)

INCORPORATED TRUSTEES

(PART F, CAMA)

INCORPORATION OF TRUSTEES

GENERAL REQUIREMENTS

- 1) Reservation code is required for the incorporation of Trustees.
- 2) Application for reservation code shall be accompanied by incorporation particulars of the proposed Incorporated Trustees.
- 3) Non-residents cannot be appointed Trustees.
- 4) A person under the age of 18 years (minor) cannot be appointed a Trustee.
- 5) Names of all Trustees must be clearly and fully stated (no initials).
- 6) Passport-sized photograph shall be uploaded for each Trustee.
- 7) Copy of recognised and valid means of photo identification (i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card) is required for each Trustee.
- 8) Where an alien is a Trustee, photocopy of national identity card issued by the Nigerian National Identity Management Commission (NIMC) or residence permit must be furnished.
- 9) Incorporation application and accompanying documents must comply strictly with the provisions of the Act and the Commission's requirements for incorporation of Trustees.
- 10) Information on accompanying documents must be same with data entered on Company Registration Portal (CRP).
- 11) All documents accompanying the application must be in English language. Where documents are in other language, the documents shall be translated into English language and confirmed by a Notary Public licenced as such in Nigeria or any other part of the world.
- 12) Incorporated trustee's declaration form must be signed by each trustee and sworn to at any Court or before a notary public.
- 13) Copies of notice of application for incorporation as published in 2 daily newspapers circulating in the area where the association is to be situated (one of which must be a national newspaper) and each indicating name of newspaper as well as date and page of publication.

Notes:

- i. *Minimum size of publication shall be 8cm x 2 or 3"x 2 and shall state the:*
 - *Name of the association*
 - *Full names of the trustees*

- *Aims and objects of the association*
- ii. *The publication shall invite objections to the registration of the association and limit 28 days for such objections to reach the Commission.*
- iii. *Where there is objection to the registration of the association, the objection shall state the grounds upon which it is made.*

POST-INCORPORATION OF TRUSTEES

POST-INCORPORATION SERVICES

- 1) Notice of Change of Name (Form CAC/IT 2) – Section 832, CAMA.
- 2) Notice of Change of Object – Section 832, CAMA.
- 3) Notice of Replacement or Addition/Change or Correction in Particulars of a Trustee (Form CAC/IT 3) – Section 834, CAMA.
- 4) Notice of Change of Chairman/Secretary – Section 834, CAMA.
- 5) Annual Returns (Form CAC/IT 4) – Section 848, CAMA.
- 6) Bi-Annual Statement of Affairs (Form CAC/IT 5) – Section 845, CAMA.
- 7) Notice of Merger (Form CAC/IT 6) – Section 849, CAMA.
- 8) Notice of Alteration of Constitution (Form CAC/IT 7) – Section 833, CAMA.
- 9) Certified Extract of Certificate – Section 861, CAMA.
- 10) Certified Extract of other Documents – Section 861, CAMA.
- 11) Correction of Error on Certificate
- 12) Notice of Dissolution of Incorporated Trustees – Section 850, CAMA.

GENERAL REQUIREMENTS

- a) Names of Trustees must be written in full. Initials are not acceptable.
- b) All accompanying documents must be typed, clean and free of errors. No cancellations, alterations, mutilations or defacing must be allowed on applications and accompanying documents.

REQUIREMENTS FOR FILING

1. CHANGE OF NAME (Section 832, CAMA)

Requirements

- a) Extracts of minutes of general meeting signed by the chairman and secretary or any trustee on record stating the reason for the change of name as well as members present
- b) Publication of notices in 2 daily newspapers circulating in the area where the association is situated (one of which must be national newspaper)
- c) Minimum size of publication shall be 8cm x 2 or 3"x2 and shall state the new name
- d) The publication shall invite objections to the change of name of the association and limit 28 days for such objections to reach the Commission
- e) Where there is objection to the change of name of the association, the objection shall state the grounds upon which it is made
- f) Copy of the public notice as published in the newspapers shall be pasted at the headquarters or any branch or other place where a majority of the members of the association are likely to see it and every branch of the association for 28 days
- g) Copy of the constitution reflecting the new name

2. CHANGE OF OBJECTS (Section 832, CAMA)

Requirements

- a) Extracts of minutes of general meeting signed by the chairman and secretary or any trustee on record stating the reason for the change of objects, members present and details of the alteration of objects
- b) Publication of notices in 2 daily newspapers circulating in the area where association is situated (one of which must be national newspaper)
- c) Minimum size of publication shall be 8cm x 2 or 3"x2 and shall state the full names of the new trustees
- d) The publication shall invite objections to the change of objects of the association and limit 28 days for such objections to reach the Commission
- e) Where there is objection to the change of objects of the association, the objection shall state the grounds upon which it is made
- f) Copy of the public notice as published in the newspapers shall be pasted at the headquarters or any branch or other place where a majority of the members of the association are likely to see it and every branch of the association for 28 days
- g) Copy of the constitution as amended and marked 'Amended'

3. REPLACEMENT OR ADDITION OF TRUSTEES (Section 834, CAMA)

Requirements

- a) Extracts of minutes of general meeting signed by the chairman and secretary or any trustee on record and stating the reason for the change
- b) Trustee's declaration form signed by each trustee and sworn to at any Court or before a notary public
- c) Publication of notices in 2 daily newspapers circulating in the area where association is situated (one of which must be national newspaper)
- d) Minimum size of publication shall be 8cm x 2 or 3"x2 and shall state the full names of the new trustees
- e) The publication shall invite objections to the change of trustees and limit 28 days for such objections to reach the Commission
- f) Where there is an objection to the change of trustees, the objection shall state the grounds upon which it is made
- g) Photocopy of recognised and valid means of photo identification, i.e. National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card for new trustees
- h) Copy of the public notice as published in the newspapers shall be pasted at the headquarters or any branch or other place where a majority of the members of the association are likely to see it and every branch of the association for 28 days

4. CHANGE/CORRECTION IN PARTICULARS OF TRUSTEES

Requirements

- a) Extracts of minutes of general meeting signed by the chairman and secretary or any trustee on record stating the reason for the change or correction
- b) Documents in support of the change or correction (where applicable)
- c) Affidavit of Fact (where applicable)
- d) Photocopy of recognised and valid means of photo identification (National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card), where applicable

5. CHANGE OF CHAIRMAN OR SECRETARY

Requirements

- a) Extracts of minutes of general meeting where the chairman or secretary was changed signed by the chairman and secretary or any trustee on record
- b) Consent letter
- c) Photocopy of recognised and valid means of photo identification (National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card for new chairman or new secretary), where applicable

Note:

Where the new chairman is not already a trustee, he must first be appointed a trustee and notice of his appointment filed with the Commission

6. ANNUAL RETURNS (Section 845, CAMA)

Requirements

Audited statement of accounts

7. BI-ANNUAL STATEMENT OF AFFAIRS

Requirements

Duly completed Form CAC/IT/5

8. MERGER OF ASSOCIATIONS

Requirements

- a) Extracts of minutes of general meeting of each of the associations signed by respective chairmen and secretaries or other trustees on record authorising the merger
- b) Publication of notices in two daily newspapers circulating in the area(s) where the associations are situated (one of which must be a national newspaper)
- c) Minimum size of publication shall be 8cm x 2 or 3"x2 and shall state details of the merger
- d) The publications shall invite objections to the merger of the associations and limit 28 days for such objections to reach the Commission
- e) Where there is objection to the merger of the associations, the objection shall state the grounds upon which it is made
- f) Copy of public notice as published in the newspapers shall be pasted for 28 days at the headquarters or branches or other places where majority of the members of the respective associations are likely to see it
- g) Scheme of merger as sanctioned by the Court
- h) CTC of Court order sanctioning the merger

9. ALTERATION OF CONSTITUTION (Section 832, CAMA)

Requirements

- a) Extracts of minutes of general meeting signed by the chairman and secretary or any trustee on record stating the reason for the alteration, members present and details of the alteration of constitution
- b) Publication of notices in 2 daily newspapers circulating in the area where association is situated (one of which must be national newspaper)
- c) Minimum size of publication shall be 8cm x 2 or 3"x2 and shall state details of the alteration
- d) The publication shall invite objections to the alteration of the constitution of the association and limit 28 days for such objections to reach the Commission

- e) Where there is objection to the alteration of the constitution of the association, the objection shall state the grounds upon which it is made
- f) Copy of the public notice as published in the newspapers shall be pasted at the headquarters or any branch or other place where a majority of the members of the association are likely to see it and every branch of the association for 28 days
- g) Copy of the constitution reflecting the alteration

10. CERTIFIED EXTRACTS OF CERTIFICATE (Section 861, CAMA)

Requirements

- a) Application letter
- b) Affidavit of loss or fact duly sworn to by a Director or Secretary of the company duly stamped by Notary Public or Commissioner for Oaths
- c) Extracts of minutes of general meeting signed by the chairman and secretary or any trustee on record, stating the reason for the application, members present and the person authorized to apply for the CTC
- d) Publication of notices of application for CTC in one daily newspapers circulating in the area where association is situated
- e) The publication shall state the name of the association, the fact of loss of certificate, the fact of application to the Commission for certified true copy and invite objections to the application within 28 days of the publication
- f) Minimum size of publication shall be 8cm x 2 or 3"x2 and shall invite objections to the application for CTC as well as limit 28 days for such objections to reach the Commission
- g) Where there is objection to the application for CTC, the objection shall state the grounds upon which it is made

11. CERTIFIED EXTRACTS OF OTHER DOCUMENTS (Section 861, CAMA)

Requirements

Application letter

12. CORRECTION OF CERTIFICATE

Requirements

- a) Documents to justify Change of Information
- b) Affidavit of Fact
- c) Photocopy of recognised and valid means of photo identification (National Identification Card, Data Page of International Passport, Driver's Licence or Voter's Card)

13. DISSOLUTION OF INCORPORATED TRUSTEES (Section 850, CAMA)

Requirements

CTC of Court order for dissolution