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COMPANIES REGULATION 2012

PURSUANT TO SECTIONS 16, 585 AND 609 OF THE
COMPANIES AND ALLIED MATTERS ACT, LFN 2004



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S. I. 41 of 2012

COMPANIES REGULATIONS 2012

REGULATIONS—PART I

[28th May, 2012]

Commence-
ment
Citation.

1. This regulation may be cited as the Companies Regulation, 2012.

2.—(1) Unless the context otherwise requires, reference in this regulation to the Act shall be a reference to the Companies and Allied Matters Act, LFN 2004 (CAMA).

Interpreta-
tion.

(2) Any term or expression that is defined in the Act and used but not defined in this regulation shall have the same meaning as in the Act.

(3) FRC means Financial Reporting Council.

3. The Commission shall be open to the public on every working day for the transaction of business between the hours of 9am. and 3pm. or such other period as the Commission shall determine from time to time.

Hours for
transaction
of business
with public.

4.—(1) The forms set out in the Schedule must be used for the purposes of the Act, and the particulars contained in those forms are prescribed as the particulars required under the Act.

Forms in
schedule.
Section 6.

(2) If a prescribed form continues on 2 or more pages, the following heading must appear at the top of each of those pages :

Company Number

Company Name

(3) A form in the Schedule may be varied as the circumstances may require in any particular case.

5.—(1) All documents prepared for delivery to or registration with the Commission must be legible.

Documents
prepared for
delivery and
requirement.

(2) If a document is required to be signed, the—

(a) signature must be an original signature, and

(b) name of the signatory must be legibly typed, printed, stamped, or written below or beside the original signature

(3) The Commission may accept documents in electronic form, and may determine the requirements, including any requirements in respect of signature, that apply in respect of documents provided in electronic form.

(4) Sub-regulations (1) and (2), and regulation 4 shall apply also to documents provided in electronic form subject to any modifications determined by the Commission.

6. All documents delivered to the Commission must be in English language.

Documents
to be in
English
language.

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Sufficient
address.

7. 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.

Verification
of address.

8. The Commission may physically verify any address provided in any document where it has reasonable grounds to believe that such address is false or incorrect.

Disclosure
of
proficiency.

9. Where the proposed object of a company or business name is professional, the Commission may require the applicant to disclose the appropriate proficiency before any such object is registered.

Cancellation
of name
obtained by
fraud,
inadvertence
or error.

10.—(1) Where the Commission has reasonable grounds to believe that approval for a proposed name of a company, business name or incorporated trustee was obtained by fraud, it shall cancel the approval.

(2) Where the Commission inadvertently or in error approves the proposed name of a company, business name or incorporated trustees, the Commission shall cancel such approval.

Delivery of
documents
by electronic
means.

11.—(1) Documents may be delivered to the Commission for filing by electronic means.

(2) Where documents are delivered to the Commission for filing by electronic means, evidence of payment of statutory fees must be disclosed by electronic means also and original copies of such documents shall be delivered to the Commission not later than 7 days of delivery of the electronic copy.

(3) Documents may also be delivered to the Commission for filing by means of courier services approved by the Commission from time to time.

(4) Where documents are delivered to the Commission by means of courier services, evidence of payment of statutory fees or bank draft for the appropriate fees in favour of the Commission must accompany the documents.

Disclosures
with
signature.

12. Where signatures are required on documents, persons signing shall state their full names, telephone numbers and capacities in which they sign.

Payments in
cheques or
drafts.

13. Where payment to the Commission are to be made in crossed cheques or bank drafts, the cheques or drafts shall represent the exact amount assessed and no more.

Certification
of
passport
photographs.

14.—(1) Passport photographs provided for any application under the Act shall be certified by a Notary Public, Magistrate or Commissioner for Oaths before delivery to the Commission.

(2) Where the certification is done by a Notary Public, he shall state his full name, address and telephone number.

Form of
identification
for first
subscribers,
directors and
trustees.

15. Particulars of first subscribers, first directors, subsequent directors and trustees shall be accompanied by photocopy of information page of international passport or national identity card or driver's licence of the subscribers, directors or trustees.

PART II

16. Payment for filing of every application for incorporation of a company shall include payment for certified true copies of the company's memorandum and articles of association, particulars of directors and statement of share capital and return of allotment.

Payment for CTC of documents together with filing fee.
Signatories to resolutions.

17.—(1) Resolutions delivered to the Commission for filing by a company having only two directors shall be signed by the two directors.

(2) Resolutions delivered to the Commission for filing by a company having more than two directors shall be signed by a director and the secretary or two directors.

18. The Memorandum and Articles of Association of a company to be registered under the Act shall be in the form provided in Schedule 3 to this Regulation.

Form of Memorandum and Articles of Association.

19. Where a company seeks to register a business name, incorporated trustee or acquire shares or undertaking of another company, the application shall not be processed unless—

Registration of business name, incorporated trustee or acquisition of undertaking by a company.

(1) The annual returns of the company is filed up to date ; and

(2) The company is not in default in respect to any requirement of the Act.

20. Requirements for consent of the Commission to use the word "Group" in the name of a company shall include the following—

Requirements for consent to use the word "Group".
Section 30(2)(a).

(1) Formal application for consent ;

(2) Evidence of not less than 3 associate companies to form the "Group" company ;

(3) Evidence of common membership of the associate companies ;

(4) Resolutions of the associate companies consenting to the "Group" Relationship ;

(5) Statement by majority of the directors of the proposed "Group" company that the share capital of the company shall not be less than the highest share capital amongst the associate companies ;

(6) Updated annual returns of associate companies ; and

(7) Updated section 553, CAMA filing where applicable.

21. Requirements for consent of the Commission to use the word "Holding" in the name of a company shall include the following—

Requirements for consent to use the word "Holding".
Section 30(2)(a).

(1) Formal application for consent ;

(2) Evidence of not less than 2 subsidiary companies ;

(3) Statement by majority of the directors of the proposed "holding" company that the company shall acquire more than half in the nominal value of the share capital of each of the subsidiaries within 90 days of its incorporation ;

(4) Updated annual returns of subsidiary companies ; and

(5) Updated section 553, CAMA filing by subsidiary companies where applicable.

Requirements
for consent
to use the
word
"Consortium".

22. Requirements for consent of the Commission to use the word "Consortium" in the name of a company shall include the following—

(1) Formal application for consent ;

(2) Evidence of not less than 3 companies forming the consortium ;

(3) Evidence of registration in home country in case of a foreign company ;

(4) Resolutions of each company in the consortium consenting to the arrangement and stating the object of the consortium ;

(5) Statutory declaration to wind up the consortium in accordance with the provisions of CAMA upon completion of the object of the consortium ;

(6) Statement of the object of the consortium in the memorandum of association of the consortium ;

(7) Inclusion of a clause to wind up the consortium in the articles of association of the consortium ; and

(8) Updated section 553, CAMA filing by companies forming the consortium where applicable.

Registration
of company.
Section 35.

23. Requirements for registration of a company shall include the following—

(1) Form of approval for name ;

(2) Duly completed set of incorporation forms ;

(3) Duly stamped memorandum and articles of association ;

(4) Photocopy of information page of international passport or national identity card for each director and subscriber ;

(5) Evidence of consent letter where applicable ;

(6) Proficiency certificate where applicable ;

(7) Residence permit in case of resident foreigners ;

(8) Photocopy of duly verified Particulars of Directors, Statement of Share Capital and Return of Allotment of Shares together with memorandum and articles of association for certification as true copies ;

(9) Duly signed and sealed resolution of the company authorising the subscription where a company subscribes to the memorandum and articles of association ; and

(10) ' An affidavit stating circumstance of cancellation or alteration in the signature on any document or any difference in the name on stamp duty receipt and name on other documents.

24.—(1) Requirements for change of company name shall include the following—

Registration
of notice of
change of
name.
Section
31(3).

- (a) Form of approval for new name ;
- (b) Special resolution for change of name signed by a director and secretary or 2 directors ;
- (c) Duly signed memorandum and articles of association reflecting new name ;
- (d) Application signed by a director and secretary or 2 directors stating reasons for change of name ;
- (e) Original certificate of incorporation of the company for Cancellation ;
- (f) Updated annual returns ;
- (g) Updated section 553, CAMA filing where applicable ; and
- (h) Payment of filing fees.

(2) - Application for change of company name shall be filed with the Commission within 15 days of the passing of the special resolution for change of name.

25.—(1) Requirements for alteration of memorandum and articles of association of a company shall include the following—

Alteration of
memorandum.

- (a) Special resolution for alteration of memorandum and articles signed by a director and secretary or two directors and stating the altered clauses and or articles ;
- (b) Duly stamped memorandum and articles of association marked "as Altered" and reflecting the altered clauses and or articles ;
- (c) Updated annual returns ;
- (d) Updated section 553 filing where applicable
- (e) Evidence of payment of FRC annual dues ; and
- (f) Payment of fees.

(2) Notice of alteration of memorandum and or articles of association shall be filed with the Commission within 15 days of the passing of the resolution except where the alteration relates to the business or object of the company in which case it must be filed with the Commission within 15 days after the 28 days for application to court for cancellation of the alteration.

26.—(1) Foreign nationals may hold 100 percent equity in business enterprise and undertake any type of business in Nigeria except the following :

Foreign
companies
and
nationals.

- (a) production of arms, ammunitions, etc. ;
- (b) production of and dealing in narcotic drugs and psychotropic substances ;
- (c) production of military and para-military wears and accoutrement, including those of the Police and Customs, Immigration and Prison Services ; and

(d) such other items as the Federal Executive Council may from time to time determine the negative list.

(2) Foreign nationals resident in Nigeria shall require residence permit before undertaking in part or whole any business enterprise in the country.

Exemption
of foreign
companies.
Section 56.

27.—(1) Foreign engineering consultants and technical experts or companies may apply for exemption from the requirement of registration if they are in Nigeria

(a) upon invitation by any tier of government for specific individual projects, or

(b) on behalf of a donor country or international organisation for the execution of specific individual loan project, or

(c) as foreign government-owned companies engaged solely in export promotion activities.

(2) An application for exemption from registration shall be forwarded to the Secretary to the Government of the Federation.

Annual
report by
exempted
companies.
Section 57.

28. Annual report to be filed by an exempted foreign company shall disclose the following—

(1) Place/country of registration ;

(2) Date of registration and certificate number ;

(3) Principal place of business in place/country of registration ;

(4) Share capital of the company (*if any*) ;

(5) Principal place of business in Nigeria ;

(6) Date of exemption ;

(7) Description of business in Nigeria ;

(8) Expected date of completion of business in Nigeria ; and

(9) Name and address of each director, partner or other principal officers of the company since date of exemption and any changes therein.

Increase in
share capital.
Section 102.

29.—(1) Requirements for filing of notice of increase in authorised share capital shall include the following—

(a) Special resolution for increase in share capital signed by a director and secretary or two directors ;

(b) Duly stamped form for notice of increase in authorised share capital ;

(c) Updated annual return ;

(d) Updated section 553 where applicable ;

(e) Evidence of payment of FRC annual dues ; and

(f) Payment of fees.

(2) Notice of increase in authorised share capital shall be filed with the Commission within 15 days of passing the resolution.

(3) Increase in authorised share capital shall not take effect unless the directors deliver to the Commission within six months of filing the notice of increase, a statutory declaration that not less than 25 *per cent* of the share capital (including the increase) has been issued.

(4) Where (3) above is not complied with, the increase shall have no effect and the company shall be required to file a new notice of increase in share capital.

30.—(1) Requirements for filing of notice of reduction of authorised share capital shall include the following—

Reduction in
authorised
share capital.
Sections
106-109.

(a) Special resolution for reduction in share capital signed by a director and secretary or two directors stating the mode of reduction ;

(b) Certified true copy of court order sanctioning the reduction of share capital ;

(c) Evidence of publication of notice of reduction of share capital if so directed by court ;

(d) Court-approved minutes of meeting of company stating as altered—

(i) amount of share capital ;

(ii) number of shares into which share capital is divided ;

(iii) amount of each share ;

(iv) amount (if any) deemed paid on each share at date of registration ;

(e) Duly stamped memorandum and articles of association reflecting reduced share capital ;

(f) Updated annual returns ;

(g) Updated section 553 filing where applicable ;

(h) Evidence of payment of FRC annual dues ; and

(i) Payment of fees.

(2) Notice of reduction of share capital shall be filed with the Commission within 15 days of the court order confirming the reduction.

31.—(1) Requirements for filing return of allotment of shares shall include the following—

Return of
allotment of
shares.
Section 129.

(a) Special resolution signed by two directors of the company ;

(b) Duly completed form for return of allotment ;

(c) Resolution of company for forfeiture of shares where applicable ;

(d) Updated annual return filing ;

(e) Updated section 553 filing where applicable ;

(f) Evidence of payment of FRC annual dues ; and

(g) Payment of fees.

(2) Return of allotment shall be filed with the Commission within one month of the allotment.

Transfer of
shares.
Section 151.

32.—(1) Requirements for filing of notice of transfer of shares shall include the following—

- (a) Duly stamped instrument of transfer ;
- (b) Evidence of payment of FRC annual dues ; and
- (c) Payment of fees.

(2) Notice of transfer of shares shall be filed with the Commission within 14 days of the transfer.

Transmission
of shares.
Section 155.

33.—(1) Requirements for filing of notice of transmission of shares shall include the following—

- (a) Photocopy of death certificate ;
- (b) Letter of administration ;
- (c) Notice of election or instrument of transfer, whichever is applicable;
- (d) Evidence of payment of FRC annual dues ; and
- (e) Payment of fees.

(2) Notice of transmission of shares shall be filed with the Commission within 14 days of the date of notice of election or instrument of transfer, whichever is applicable.

Notice of
charge.
Section 197.

34.—(1) Requirements for filing of notice of charge on a company's property or undertaking shall include the following—

- (a) Duly stamped and sealed deed with counterpart copy ;
- (b) Duly completed form for notice of charge ;
- (c) Court order where applicable ;
- (d) Photocopy of previous registered deed in case of deed of upstamping ;
and
- (e) Payment of fees.

(2) Notice of charge shall be filed with the Commission within 90 days of the creation of the charge.

(3) In the case of a mortgage, evidence of application for Governor's consent duly submitted to the appropriate authority must be disclosed.

Notice of
satisfaction
of charge.
Section 204.

35.—(1) Requirements for filing of notice of deed of release or satisfaction of a charge shall include the following—

- (a) Duly stamped deed of release ;
- (b) Duly completed form for satisfaction of charge ; and
- (c) Payment of fees.

(2) Notice of release or satisfaction of a charge shall be filed with the Commission within 14 days of the release or satisfaction.

36. Requirements for filing of notice of appointment of receiver/manager shall include the following—

Notice of appointment of receiver/manager.
Sections 206, 396.

1. In the case of an appointment by the court—

(a) Certified true copy of court order appointing receiver/manager delivered to the Commission within seven days of the order ; and

(b) Copy of summary of statement received from the company and or comment thereon where receiver/manager is appointed on behalf of holders of debentures secured by floating charge.

Section 392.

2. In the case of appointment under power contained in any instrument—

(a) Deed of appointment ; and

(b) Notice of appointment.

37. Requirements for filing of notice of cessation to act as receiver/manager shall include the following—

Notice of cessation to act as receiver/manager.
Sections 206, 396, 398.

(1) Notice of cessation to act by receiver/manager ;

(2) Abstract of the aggregate amount of his receipts and payments during all the relevant periods between the date of his appointment and the date of his cessation to so act.

38.—(1) Requirements for filing of notice of change in directorship of a company shall include the following—

Notice of change of directorship.
Section 292(4).

(a) Resolution removing or appointing director(s) duly signed by a director and secretary or two directors ;

(b) Duly completed form for notice of changes in particulars of directorship ;

(c) Letter of consent where applicable ;

(d) Residence permit where applicable ;

(e) Resignation letter where applicable ;

(f) Death certificate of deceased director where applicable ;

(g) Updated annual return filing ; and

(h) Updated section 553 filing where applicable.

(2) Notice of removal or appointment of director shall be filed with the Commission within 14 days after the passing of the resolution for same.

39.—(1) Requirements for filing of notice of appointment/change of secretary shall include the following—

Notice of appointment/change of secretary.
Section 292(4).

(a) Resolution of Board of Directors or the company signed by two directors ;

(b) Duly completed form for particulars of person who is secretary of a company ;

(c) Updated annual return filing ;

(d) Updated section 553 filing where applicable ; and

(e) Payment of fees.

(2) Notice of appointment or change of secretary shall be filed with the Commission within 14 days of the passing of the resolution.

Annual
returns.
Sections 370
- 377.

40.—(1) Requirements for filing of annual returns shall include the following—

- (a) Duly completed form for annual return ;
- (b) Audited financial statement signed by two directors and duly Certified by a chartered accountant where applicable ;
- (c) Evidence of payment of FRC annual dues ; and
- (d) Payment of fees.

(2) Annual return shall be filed with the Commission immediately after 42 days of the holding of the annual general meeting for the year.

Receiver/
manager
appointed
by court on
behalf of
holders of
debentures
secured by
floating
charge.
Section 396.

41. Where a receiver/manager is appointed by court and on behalf of holders of debentures secured by floating charge, the receiver/manager shall—

- (1) within two months from expiration of 12 months after his appointment,
- (2) and every subsequent 12 month period, and
- (3) within two months after ceasing to act a receiver/manager, deliver to the Commission an abstract showing his receipts and payments during the 12 month 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.

Receiver/
manager
appointed
under an
instrument.
Section 398.

42. Where a receiver/manager is appointed under any power contained in any instrument, the receiver/manager shall—

- (1) within one month from expiration of six months after his appointment,
- (2) and every six month period thereafter, and
- (3) within one month after he ceases to act as receiver manager deliver to the Commission for registration an abstract showing his receipts and payments during the period or where he ceases to so act, between the date of the last abstract and the date of his so ceasing to act, the aggregate amount of his receipts and payments during all the periods since his appointment.

Winding-up
by court.
Sections
416, 429,
454, 486,
491.

43.—(1) Requirements for winding-up by the court shall include the following—

- (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) Liquidator's account of receipts and payments at least twice in a year ;

- (f) Certified true copy of court order for dissolution of company ;
- (g) Updated annual return ;
- (h) Updated section 553 filing where applicable ;
- (i) Original certificate of incorporation (or CTC where applicable) for cancellation ; and

(j) Payment of fees.

(2) Special resolution for winding-up shall be filed with the Commission within 14 days after its passing.

(3) Notice of appointment of liquidator must be filed with the Commission within 14 days of his appointment.

(4) The liquidator's account of receipts and payments shall be in duplicate and verified by a statutory declaration.

(5) The order of court for dissolution must be filed with the Commission within 14 days after the date of its making.

44.—(1) Requirements for members' voluntary winding-up shall include the following—

(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) Publication of notice of resolution in the *Gazette* or two daily Newspapers ;

(d) Resolution for appointment of liquidator ;

(e) Publication of notice of appointment of liquidator in the *Gazette* or two daily newspapers ;

(f) Liquidator's notice of his appointment ;

(g) Publication of notice of final meeting in the *Gazette* and at least two newspapers one of which must circulate in the locality where the meeting is being called ;

(h) Return of final meeting and account of liquidation as laid before and approved by the meeting ;

(i) Original certificate of registration (or CTC where applicable) for Cancellation ;

(j) Updated annual return ;

(k) Updated section 553 filing where applicable ; and

(l) Payment of fees.

(2) Statutory declaration of solvency shall be filed with the Commission within five weeks of its making.

(3) Special resolution for winding-up shall be passed within five weeks of the making of the statutory declaration of solvency and filed with the Commission within 14 days of its passing.

Members'
voluntary
winding-up.
Sections 457
-470, 491.

(4) Notice of appointment of liquidator shall be filed with the Commission within 14 days of the appointment.

(5) Return of final meeting and account shall be filed with the Commission within seven days after the date of the final meeting.

(6) 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.

(7) 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.

(8) 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.

(9) 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 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 3 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.

Creditors'
voluntary
winding-up.
Sections 471
- 478, 491.

45.—(1) Requirements for creditors' voluntary winding-up shall include the following—

(a) Publication of notice of creditors' meeting in the *Gazette* and two daily newspapers ;

(b) Resolution for voluntary winding-up ;

(c) Appointment of liquidator ;

(d) Publication of notice of appointment of liquidator in the *Gazette* or two daily newspapers ;

(e) Liquidator's notice of his appointment ;

(f) Publication of notice of final meeting in the *Gazette* and at least two newspapers circulating in the locality of where the meeting is being called ;

(g) Return of final meeting and account of liquidation as laid before and approved by the meeting ;

(h) Original certificate of registration (or CTC where applicable) for cancellation ;

(i) Updated annual return ;

(j) Updated section 553 filing where applicable ; and

(k) Payment of fees.

(2) Resolution for winding-up shall be filed with the Commission within 14 days after its passing.

(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) Where winding-up continues for more than one year, the liquidator shall—

(a) summon 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 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.

46.—(1) Requirements for filing of notice of change in registered office address shall include the following—

Change in
registered
address.
Section 547.

(a) Resolution for change of registered office address of the company signed by a director and secretary or two directors ;

(b) Duly completed notice of change of registered address ;

(c) Updated annual return filing ;

(d) Updated section 553 filing where applicable ; and

(e) Payment of fees.

(2) Notice of change in registered address shall be filed with the Commission within 14 days of the resolution.

Search on
company
file.
Section 551.

(3) Office address shall be an address in Nigeria that is physical and traceable.

47. Requirements for search on a company file shall include the following—

(1) Duly completed application form ;

(2) Payment of fees ;

(3) Updated annual return filing if the application is made on behalf of the company or any of its directors or secretary.

CTC of filed
documents.
Section 551.

8. Requirements for certified true copies (CTC) of filed documents shall include the following—

() Duly completed application form ;

() Payment of fees ;

() Updated annual return filing if the application is made on behalf of the company or any of its directors or secretary.

CTC of
certificate of
incorporation.
Section 551.

49. Requirements for certified true copies of certificate of incorporation of a company shall include the following—

(1) Formal application for CTC of certificate ;

(2) Affidavit duly sworn to by a director of the company explaining the circumstance of the application ;

(3) Updated annual return filing ;

(4) Updated section 553 filing where applicable ; and

(5) Payment of fees.

Statement of
affairs.
Section 553.

50.—(1) Requirements for filing of statement of affairs by bank, insurance company or a deposit, provident, benefit society shall include the following—

(a) Statement in the form of Schedule 14 of the Act on the letterhead of the company and signed by a director ; and

(b) Payment of fees.

(2) Statement in the form of Schedule 14 of the Act shall be filed with the Commission on the first Monday in February and the first Tuesday in August of every year.

Notice of
pledge or
hypothecation.

51.—(1) Requirements for filing of notice of pledge or hypothecation shall include the following—

(a) Duly stamped memorandum of pledge or hypothecation ; and

(b) Payment of fees.

(2) Notice of pledge or hypothecation shall be filed with the Commission within 14 days of the memorandum of pledge or hypothecation.

Notice of
discharge of
receiver/
manager.

52. Requirements for filing notice of discharge of receiver/manager shall include the following—

(1) Duly stamped deed of discharge ; and

(2) Notice of discharge as receiver/manager.

53.—(1) Requirements for registration of notice of merger shall include the following—

Notice of
merger.

- (a) Special resolution of each company in the merger scheme ;
- (b) Scheme of merger arrangement duly approved by the Securities and Exchange Commission (SEC) ;
- (c) Court order ;
- (d) Evidence of publication of court order in *Gazette* and at least 1 newspaper ;
- (e) Original certificate of incorporation of each dissolved company for cancellation ;
- (f) Updated annual return ;
- (g) Updated section 553 filing where applicable ; and
- (h) Payment of fees.

(2) The special resolution shall be filed with the Commission within 15 days of their passing.

(3) Notice of the court order sanctioning the scheme shall be filed with the Commission within 15 days of its making.

54. Requirements for registration of a business name shall include the following—

Registration
of business
name.
Sections 573,
574.

- (1) Form of approval of name ;
- (2) Duly completed business name application form ;
- (3) Two passport-sized photographs in case of individuals and photocopy of certificate of registration together with certified true copy of resolution in case of a corporate body ;
- (4) Updated annual return in case of a corporate body ;
- (5) Payment of filing fees ; and
- (6) Payment of fees for CTC of certificate for display at each disclosed branch office.

55. Where a magistrate, legal practitioner or police officer of the appropriate rank signs a business name registration application and one of the partners is a minor, the magistrate, legal practitioner or police officer shall state his full name, address and telephone number.

Magistrate,
legal
practitioner
or police
officer
signing
business
name form.
Section
574(6).

B 732

Change of
business
name.
Section 557.

56. Requirements for change of business name shall include the following—

- (1) Form of approval of name ;
- (2) Duly completed application form ;
- (3) Duly completed form for change of business name ;
- (4) Formal application stating reason for change of name ;
- (5) Original certificate of registration and form for cancellation ;
- (6) Updated annual return ; and
- (7) Payment of filing fees.

Change of
proprietor(s)
name.
Section 557.

57. Requirements for change of proprietor's name shall include the following—

- (1) Duly completed application form ;
- (2) Evidence of change of name ;
- (3) Duly completed form ;
- (4) Formal application for change of name ;
- (5) Original registration form for cancellation ;
- (6) Form of identification where necessary ;
- (7) Updated annual return ; and
- (8) Payment of filing fees.

Change of
nature of
business.
Section 557.

58. Requirements for change of nature of business shall include the following—

- (1) Duly completed application form ;
- (2) Duly completed form for change of nature of business ;
- (3) Formal application and proficiency certificate where applicable ;
- (4) Original certificate of registration and form for cancellation ;
- (5) Form of identification where necessary ;
- (6) Updated annual return ; and
- (7) Payment of filing fees.

Change of
business
address.
Section 557.

59. Requirements for change of address of business and or proprietor shall include the following—

- (1) Duly completed application form ;
- (2) Duly completed form for change of address ;
- (3) Formal application for change of address ;
- (4) Original certificate of registration and form for cancellation ;
- (5) Form of identification where necessary ;
- (6) Updated annual return ; and
- (7) Payment of filing fees.

60. Requirements for addition or removal of partner shall include the following—

Addition or
removal of
partners.
Section 557.

- (1) Duly completed application form ;
- (2) Duly completed form for removal or addition of partner ;
- (3) Formal application for addition or removal of partner ;
- (4) Two passport-sized photographs for the new partner in case of individual and CTC of resolution together with photocopy of certificate of incorporation in case of company ;
- (5) Copy of partnership agreement where applicable ;
- (6) Form of identification where necessary ;
- (7) Updated annual return ; and
- (8) Payment of filing fees.

61.—(1) Requirements for filing notice of cessation of business and removal of name from the register of business names shall include the following—

Notice of
cessation of
business.
Section 558.

- (a) Notice of cessation of business by proprietor or personal representative of proprietor in case of deceased proprietor ;
- (b) Consent of all partners in case of partnership ;
- (c) Submission of certificate and documents of registration for cancellation ;
- (d) Updated annual return ; and
- (e) Payment of filing fees.

(2) The personal representative shall deliver the notice of cessation of business to the Commission within three months of the cessation of business.

62. Requirements for conducting search on the file of a business name shall include the following—

Business
name search.
Section 530.

- (1) Duly completed search application form ;
- (2) Payment of fees.

63. Requirements for obtaining certified true copies of documents in business name files shall include the following—

CTC of
business
name
documents.
Section 581.

- (1) Duly completed application form for CTC ;
- (2) Photocopy of form of identification of applicant (international travelling passport, driver's licence, national identity card, etc.) ;
- (3) Updated annual return ; and
- (4) Payment of fees.

64.—(1) Requirement for filing business name annual return shall be a duly completed annual return form.

Annual
returns.
Section 587.

(2) The annual return shall be signed by the proprietors, and where a company is a proprietor, by a director and secretary of the company.

Incorporation
of trustees.
Sections
591-596.

(3) The annual return shall be filed not later than the 30th day of June each year.

65.—(1) Requirements for incorporation of trustees shall include the following—

- (a) Form of approval for name ;
- (b) Duly completed set of incorporation form ;
- (c) Formal application for registration signed by the chairman and secretary or the Solicitor ;
- (d) Extracts of minutes of general meeting appointing trustees and adopting Special Clause in the constitution signed by the chairman and secretary ;
- (e) Two printed copies of the constitution ;
- (f) Trustees declaration form duly deposed to by each trustee in the High Court ;
- (g) Impression of the common seal of the association on the application form ;
- (h) Notice of the situation of the address of the association or any changes therein ; and
- (i) Payment of filing fee.

(2) The extracts of minutes shall list members present and the voting Pattern.

(3) Cuttings (or National Library certified copy) of publication page of 3" x 2" notice of application for registration in two daily newspapers one of which must circulate in the locality of the association and the other a national newspaper.

(4) The notice of application published in the newspapers shall state the name and principal objects of the association, the full names of the proposed trustees and invite objections to the name, objects or persons stated as trustees of the association within 28 days of the publication.

(5) Thumb prints by an illiterate trustee or officer shall be accompanied by an illiterate jurat.

Payment for
CTC with
incorporation
fee.

66. Payment for filing of every application for incorporation of trustees of an association shall include payment for certified true copies of the association's constitution and application form.

Change of
name of
incorporated
trustees.
Section 597.

67.—(1) Requirements for change of the name of an association whose trustees are incorporated under the Act shall include the following—

- (a) Form of approval for new name ;
- (b) Duly completed application form ;
- (c) Formal application for change of name signed by the chairman and secretary or the solicitor ;
- (d) Extracts of minutes of general meeting where change of name was approved signed by the chairman and secretary ;
- (e) Two copies of the constitution reflecting the new name as approved ;

(f) Original certificate of incorporation (or CTC of certificate where applicable) for cancellation ;

(g) Copy of the public notice as pasted at the registered office of the association ;

(h) Updated annual returns ; and

(i) Payment of fees.

(2) The extracts of minutes shall state the names of members present and reasons for the change of name.

(3) Cuttings (or National Library certified copy) of publication page of 3" x 2 notice of application for change of name in two daily newspapers one of which must circulate in the locality of the association and the other a national newspaper.

(4) The notice of application published in the newspapers shall state the old name of the association, invite objections to the application within 28 days of the publication and state also that the constitution shall be amended to reflect the new name.

(5) The application for change of name shall be accompanied by an application for amendment of the constitution to reflect the new name.

68.—(1) Requirements for change of objects and amendment of constitution of an association whose trustees are incorporated under the Act shall include the following—

Change of
objects and
amendment
of
constitution.
Sections 597,
598.

(a) Duly completed application form ;

(b) Formal application for change of objects and amendment of constitution signed by the chairman and secretary or the solicitor ;

(c) Extracts of minutes of general meeting where change of objects and amendment of constitution was approved signed by the chairman and secretary ;

(d) Two copies of the constitution as amended and marked 'Amended' ;

(e) Copy of the public notice as pasted at the registered office of the association ;

(f) Updated annual returns ; and

(g) Payment of fees.

(2) The extracts of minutes shall state the names of members present and details of provisions of the constitution to be amended and the fact that the resolution was duly passed by the required simple majority of its members.

(3) Cuttings (or National Library certified copy) of publication page of 3" x 2 notice of application for change of objects and amendment of the constitution in two daily newspapers one of which must circulate in the locality of the association and the other a national newspaper.

(4) The notice of application published in the newspapers shall state the Provisions of the constitution to be amended and invite objections to the application within 28 days of the publication.

69.—(1) Requirements for change or appointment of trustees of an association whose trustees are incorporated under the Act shall include the following—

- (a) Duly completed change of trustees form ;
- (b) Formal application for change or appointment of additional trustees signed by the chairman or secretary or solicitor ;
- (c) Extracts of minutes of general meeting where change or appointment of additional trustees was adopted signed by the Chairman and Secretary ;
- (d) Trustees declaration form duly deposited to by each of the new trustees in the High Court ;
- (e) Photocopy of information page of international passport or national identity card for new trustee(s) ;
- (f) Original certificate of incorporation (or CTC of certificate where applicable) for cancellation ;
- (g) Copy of the public notice as pasted at the registered office and every branch of the association ;
- (h) Updated annual return ; and
- (i) Payment of filing fee.

(2) The extracts of minutes shall list members present and the voting pattern for outgoing and/or new trustees and state reasons for change or removal.

(3) Cuttings (or National Library certified copy) of publication page of 3" x 2 notice of application for change or appointment of additional trustees in two daily newspapers one of which must circulate in the locality of the association and the other a national newspaper.

(4) The notice published in the newspapers shall state names of old trustees indicating those to be removed, names of proposed trustees and shall invite objections to the application within 28 days of publication.

(5) Thumb prints by an illiterate trustee or officer shall be accompanied by an illiterate jurat.

70.—(1) Requirements for obtaining certified true copy of certificate of an association whose trustees are incorporated under the Act shall include the following—

- (a) Formal application for certified true copy of certificate of incorporation signed by the chairman and secretary or the solicitor ;
- (b) Extracts of minutes of general meeting authorising the application signed by the chairman and secretary ;
- (c) Affidavit of loss by person in custody of missing certificate or somebody with knowledge of same ;
- (d) Extracts of police report of loss of certificate ;

(e) Updated annual returns ; and

(f) Payment of fees.

(2) The extracts of minutes shall state the names of members present.

(3) Cuttings (or National Library certified copy) of 1 publication page of 3" x 2 notice of application for certified true copy of certificate.

(4) The newspaper 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.

71. Requirements for obtaining certified true copies of constitution and incorporation form after the incorporation of trustees of an association under the Act shall include the following—

Certified true copies of constitution and incorporation form.
Section 689.

(1) Formal application for certified true copy of constitution and incorporation form signed by the chairman and secretary or the solicitor ;

(2) Updated annual return ; and

(3) Payment of fees.

72. Requirements for conducting a search on the file of an association whose trustees are incorporated under the Act shall include the following—

Incorporated trustees file search.
Section 689.

(1) Formal application for search ; and

(2) Payment of fees.

73.—(1) Annual returns to be filed by the trustees of an association shall disclose the following—

Annual returns of incorporated trustees.
Section 690.

(a) The name of the association ;

(b) The names, addresses and occupations of the trustees ;

(c) The members of the council or governing body ;

(d) Particulars of any land held by the association during the year ; and

(e) Any changes in the constitution of the association during the year.

(2) The annual return shall be filed not earlier than 30th June or later than 31st December each year (except the year in which it was incorporated).

(3) The annual return shall be accompanied by the audited account of the association.

74. Requirements for filing notice of dissolution order of an association whose trustees are incorporated under the Act shall include the following—

Notice of dissolution of incorporated trustee.
Section 691.

(1) Formal notice of order of court for dissolution of the association ;

(2) Certified true copy of order of court for dissolution of the association ;

(3) Updated annual return ;

(4) Original certificate of registration (or CTC where applicable) for cancellation ; and

(5) Payment of filing fees.

Notice of
change in
registered
address.

75. Requirements for filing notice of change in the registered address of association whose trustees are incorporated under the Act shall include the following—

- (1) Formal notice of change of registered address signed by the chairman and secretary ;
- (2) Updated annual return ; and
- (3) Payment of filing fees.

Annual
general
meeting.

76.—(1) An association whose trustees are incorporated under the Act shall in each year (other than the year in which it is incorporated) hold a general meeting of its members as its annual general meeting in addition to other meetings it may hold in that year.

(2) Notice of the meeting shall be given to all its members and the Commission.

Books to be
kept by
incorporated
trustees.

77. An association whose trustees are incorporated under the Act shall keep and maintain the following books—

- (1) Books of account (showing income and expenditure, sources of income, assets and liabilities of the association).
- (2) Minutes book ;
- (3) Register of members ; and
- (4) Register of trustees.

SCHEDULE I

INDEX OF CAC FORMS

<i>S/No.</i>	<i>Form No.</i>	<i>Form Subject</i>
		COMPANY
1.	CAC 1	Availability Check and Reservation of Name
2.	CAC 1A	Change of Name Availability Check and Reservation of Name
3.	CAC 2	Statement of Share Capital and Return of Allotment
4.	CAC 2A	Return of Allotment (Post Incorporation)
5.	CAC 2.1	Particulars of Person who is the Company Secretary of a Company or any Change Therein
6.	CAC 2.4	Notice of Change of Authorised Share Capital
7.	CAC 2.7	Application for the Re-registration and Conversion of Company
8.	CAC 3	Notice of Situation/Change of Registered Address
9.	CAC 4	Declaration of Compliance with the Requirements of CAMA
10.	CAC 7	Particulars of Persons who are the First Directors of the Company
11.	CAC 7A	Notice of Change of Directors, or in the Name, Residential Address or Postal Address of Directors
12.	CAC 8	Particulars of Charge
13.	CAC 9	Declaration Verifying Memorandum of Satisfaction of Charge
14.	CAC 10	Annual Return for a Small Company
15.	CAC 10A	Annual Return for a Company Having Shares other than a Small Company
16.	CAC 10B	Annual Return for a Company Limited by Guarantee
17.	CAC 10C	Annual Report of Exempted Foreign Company
18.	CAC 11	Statement by Liquidator as to Pending Liquidation and Disposal of Unclaimed Assets
		BUSINESS NAME
19.	CAC/BN/1	Application for Registration of Business Name
20.	CAC/BN/2	Notice of Change of Business Name
21.	CAC/BN/3	Notice of Change of Registered Business Name Objects
22.	CAC/BN/4	Notice of Change of Registered Business Name Address
23.	CAC/BN/5	Notice of Change of Registered Business Name Proprietors
24.	CAC/BN/6	Notice of Cessation of Business
25.	CAC/BN/7	Annual Returns for Business Name

INCORPORATED TRUSTEE

- | | | |
|-----|----------|-----------------------------------------|
| 26. | CAC/IT/1 | Incorporated Trustee Application Form |
| 27. | CAC/IT/2 | Change of Incorporated Trustee Name |
| 28. | CAC/IT/3 | Change of Trustees |
| 29. | CAC.IT/4 | Annual Returns for Incorporated Trustee |

SCHEDULE 2

FORMS

CORPORATE AFFAIRS COMMISSION

FORM CAC 1

AVAILABILITY CHECK AND RESERVATION OF NAME

Pursuant to Sections 32, 579 and 593.

Name of Presenter :					
Accreditation No. :				Telephone No.:	
Address :					
				City	
State :		P. O. Box		e-mail	

I hereby apply for the availability of :

PROPOSED NAME OF COMPANY/BUSINESS/INCORPORATED TRUSTEES :

OPTION ONE

OPTION TWO

PRINCIPAL AIMS AND OBJECTIVES OF THE ASSOCIATION

1. _____
2. _____
3. _____

CLASSIFICATION : _____

The name is to be used for :

- (a) Private Limited Company (LTD) ☐ (d) Company Limited By Guarantee (LTD/GTE) ☐
- (b) Public Limited Company (PLC) ☐ (e) Business Name ☐
- (c) Unlimited Company (ULTD) ☐ (f) Incorporated Trustees ☐

Dated this Day of 200 _____
Signature of Presenter

CORPORATE AFFAIRS COMMISSION

FORM CAC 1A

CHANGE OF NAME AVAILABILITY CHECK AND RESERVATION OF NAME

Pursuant to Sections 31, 579 and 593.

Name of Presenter :			
Accreditation No. :		Telephone No.:	
Address :			
		City	
State :	P. O. Box	e-mail	

RC. NO.:

NAME OF COMPANY/BUSINESS NAME/INCORPORATED TRUSTEES

PROPOSED NAME OF COMPANY/BUSINESS/INCORPORATED TRUSTEES:

OPTION ONE

OPTION TWO

The name is to be used for :

- (a) Private Limited Company (LTD) ☐ (d) Company Limited By Guarantee (LTD/GTE) ☐
- (b) Public Limited Company (PLC) ☐ (e) Business Name ☐
- (c) Unlimited Company (ULTD) ☐ (f) Incorporated Trustees ☐

Dated this

Day of

200

Signature of Presenter

CORPORATE AFFAIRS COMMISSION

FORM CAC 2.1

PARTICULARS OF PERSON WHO IS THE COMPANY SECRETARY OF
A COMPANY OR ANY CHANGES THEREIN

Pursuant to Section 293

Company Number

Company Name

The above named Company hereby gives notice of the appointment of :

Surname	<input type="text"/>
Other Names	<input type="text"/>

*For names and surname
in case of individual and
name of firms or corporations
in case of firm or corporation of :

<input type="text"/>			
<input type="text"/>		City	<input type="text"/>
State	<input type="text"/>	Telephone No.	<input type="text"/>
P. O. Box	<input type="text"/>	e-mail	<input type="text"/>

**Usual residential address

In case of individuals and as Secretary of the Company
Registered office or principal
office in case of firm or
corporation

Indicate whether change
In Secretary

Change : Yes

☐

No

☐

Signature of Director

Signature of Director

Name of Director and Tel. No.

Name of Director and Tel. No.

Note : This Form must be accompanied by Board excerpts or resolution of Company

Presented for filing by:

Name : _____ Accreditation Number : _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 3

NOTICE OF SITUATION/CHANGE OF REGISTERED ADDRESS

Pursuant to Sections 35 and 547.

Company Number

Company Name

SECTION A

The registered office of the above named company is situate at :

Number/Street Name		<input type="text"/>	
		P. O. Box	<input type="text"/>
City	<input type="text"/>	State	<input type="text"/>

SECTION B *(For change in Registered Office Address only)*

The registered office of the above named company is now changed to :

Number/Street Name		<input type="text"/>	
		P. O. Box	<input type="text"/>
City	<input type="text"/>	State	<input type="text"/>

SECTION C

Business Address if different from the Registered Address

Number/Street Name		<input type="text"/>	
		P. O. Box	<input type="text"/>
City	<input type="text"/>	State	<input type="text"/>

*Signature of Director**Signature of Secretary**Name of Director and Tel. No.**Name of Secretary and Tel. No.*

Note :

Where no house/plot number or street name, address must be described in sufficient details for easy location

Presented for filing by :

Name : _____ Accreditation Number : _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 2.4

NOTICE OF CHANGE OF AUTHORISED SHARE CAPITAL

Pursuant to Sections 102 and 109.

Company Number

Company Name

Nature of Business

<input type="text"/>	Business Code	<input type="text"/>
----------------------	---------------	----------------------

Brief Details
of Business

The Authorised Share Capital of the above named Company has by a special resolution/court order

dated _____ day of _____, 20____ been

increased/reduced from _____ to _____

by the addition thereto/reduction therefrom of the sum of _____ divided into

_____ ordinary share of _____ each.

Signature of Director

Name of Director and Tel. No.

Note : -

- (i) In the case of increase in authorised share capital, resolution of the company should be attached.
- (ii) In the case of reduction in authorised share capital, certified copy of court order approving reduction should be attached.

Presented for filing by:

Name : _____ Accreditation Number: _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 9

DECLARATION VERIFYING MEMORANDUM OF SATISFACTION OF CHARGE

Pursuant to Section 204.

Company Number

Company Name

We, _____ and _____

being a Director and Secretary of the above named Company do solemnly and sincerely declare

that, the charge registered with the Commission on the _____ day of _____

20 _____ in favour of _____ was satisfied

on the _____ day of _____ 20 _____

We make this solemn declaration believing the statement to be true and in accordance with the provisions of the Oath Act.

Signature of Director

Signature of Secretary

Name of Director and Tel. No.

Name of Secretary and Tel. No.

Declared at _____ this _____ day of _____ 20 _____

BEFORE ME

Commissioner of Oath

Presented for filing by:

Name : _____ Accreditation Number : _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 8

PARTICULARS OF CHARGE

Pursuant to Section 197.

Company Number

Company Name

We, _____ and _____
 being a Director and Secretary of the above named Company certify that the Company executed
 an instrument creating a charge on the _____ day of _____, 20 _____. The particulars
 of the charge are as described below.

PARTICULARS OF CHARGE :

Type of Charge	
Date of creation of charge (or date of acquisition of property subject to the charge)	
Amount secured by the charge	
Brief details and owners of the property charged	
Names of persons entitled to the charge	

Date of registration: _____ day of _____, 20 _____

Signature of Director

Signature of Secretary

Name of Director and Tel. No.

Name of Secretary and Tel. No.

Presented for filing by :

Name : _____ Accreditation Number : _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 4

DECLARATION OF COMPLIANCE WITH THE REQUIREMENTS OF CAMA

Pursuant to Section 35.

Company Number

--

I,

Name					
Address					
	City		State		
Telephone No.			Accreditation Number		

the Solicitor engaged in the formation of

--

Do solemnly declare that all the requirements of the Companies and Allied Matters Act, 1990 in respect of matters precedent to the registration of the said company and incidental thereto have been complied with; and that I have taken reasonable steps to verify the information provided for the registration of the said company to be true and correct.

I make this solemn declaration conscientiously believing same to be true and in accordance with the provisions of the Oath Act.

Deponent

DECLARED AT

--

THIS

--

DAY OF

--

20

--

Notary Public

Commissioner of Oaths/Notary Public

CORPORATE AFFAIRS COMMISSION

FORM CAC 2.7

APPLICATION FOR THE RE-REGISTRATION AND CONVERSION OF COMPANY

Pursuant to Sections 50(3), 51, 52(4) or 53(1).

Company Number

Company Name

NATURE OF BUSINESS

If continuation of an existing business

	Business Code	

The above named Company registered with the Commission on the _____ day of _____, _____ do hereby apply for re-registration as

Signature of Director

Signature of Secretary

Name of Director and Tel. No.

Name of Secretary and Tel. No.

Dated this _____ day of _____ 20____

Note :

This form should be accompanied by documents required under Sections 50, 51, 52 or 53.

Presented for filing by :

Name : _____ Accreditation Number : _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 7

PARTICULARS OF PERSONS WHO ARE FIRST DIRECTORS OF THE COMPANY
Pursuant to Section 35.

Company Number

Company Name

PARTICULARS OF DIRECTORS

1.

Surname :					
Other Names :				Age	
Nationality					
Residential Address					
		City :		State :	
P. O. Box		e-mail		Tel. No.	

I consent to be a director of the above named company

Signature _____ Date _____

2.

Surname :					
Other Names :				Age	
Nationality					
Residential Address					
		City :		State :	
P. O. Box		e-mail		Tel. No.	

I consent to be a director of the above named company

Signature _____ Date _____

3.

Surname :					
Other Names :				Age	
Nationality					
Residential Address					
		City :		State :	
P. O. Box		e-mail		Tel. No.	

I consent to be a director of the above named company.

Signature _____ Date _____

4.

Surname :					
Other Names :				Age	
Nationality					
Residential Address					
		City :		State :	
P. O. Box		c-mail		Tel. No.	

I consent to be a director of the above named company.

Signature _____ Date _____

5.

Surname :					
Other Names :				Age	
Nationality					
Residential Address					
		City :		State :	
P. O. Box		c-mail		Tel. No.	

I consent to be a director of the above named company.

Signature _____ Date _____

6.

Surname :					
Other Names :				Age	
Nationality					
Residential Address					
		City :		State :	
P. O. Box		c-mail		Tel. No.	

I consent to be a director of the above named company.

Signature _____ Date _____

7.

Surname :					
Other Names :				Age	
Nationality					
Residential Address					
		City :		State :	
P. O. Box		c-mail		Tel. No.	

I consent to be a director of the above named company.

Signature _____ Date _____

B 752

Note :

1. Directors include any person who occupies the position of a director by whatsoever name called. A body corporate should be represented by a natural person. This should be indicated. The name of the body corporate should be written in the space provided for surname while the name of the natural person should be written in the space provided for other names. The nationality, residential address and signature of the natural person should be provided in the respective spaces provided.
2. If there is insufficient space on the form to provide any information required, please attach a separate sheet containing the information set out in the prescribed form

Presented for filing by :

Name : _____ Accreditation Number: _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 7A

NOTICE OF CHANGE OF DIRECTORS, OR IN THE NAME, RESIDENTIAL
ADDRESS OR POSTAL ADDRESS OF DIRECTOR

Company Number

Company Name

SECTION A — For Directors ceasing to hold office

<i>S/N</i>	<i>Name</i>	<i>Residential and Postal Address</i>	<i>Date Ceasing to hold office</i>

SECTION B — For Directors Newly appointed

<i>S/N</i>	<i>Name</i>	<i>Residential, Postal Address and Telephone Number</i>	<i>Date of Appointment</i>	<i>Consent/ Signature</i>
				I consent to be a director of the above named company :

SECTION C — For Change in name, residential address or postal address of Director

Name	New Name	
	Former Name	
Residential Address	New Address	
	Former Address	
Postal Address	New Address	
	Former	
Date of Change		

S/N	Name	Residential Address	Postal Address

Signature of Director

Signature of Director

Name of Director and Tel. No.

Name of Director and Tel. No.

- Note :
- If there is insufficient space on the form to provide the information required, please attach a separate sheet containing the information set out in the prescribed form.
 - Where a director is resigning, copy of his resignation letter should be attached.

Presented for filing by:

Name : _____

Accreditation Number: _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 2A

RETURN OF ALLOTMENT (POST INCORPORATION)

Pursuant to Section 129

Company Number

Company Name

SECTION A

Number of shares allotted payable in cash :

Nominal amount of shares so allotted :

Amount paid or due payable on each share :

Number of shares allotted for consideration other than cash :

Amount to be treated as paid on each such share :

Consideration for which such shares have been allotted :

SECTION B

PARTICULARS OF ALLOTMENTS

1.

Name				No. of shares Allotted	Type of shares
Address					
City		State			

2.

Name				No. of shares Allotted	Type of shares
Address					
City		State			

3.

Name				No. of shares Allotted	Type of shares
Address					
City		State			

4.

Name				No. of shares Allotted	Type of shares
Address					
City		State			

5.

Name				No. of shares Allotted	Type of shares
Address					
City		State			

6.

Name				No. of shares Allotted	Type of shares
Address					
City		State			

Signature of Director

Signature of Director

Name of Director and Tel. No.

Name of Director and Tel. No.

Note :

If there is insufficient space in the form to provide the information required, please attach a separate sheet containing the information required in the prescribed format.

SECTION C — Shareholder of the Company after this allotment.

1.

Name				No. of shares	Type of shares
Address					
City		State			

2.

Name				No. of shares	Type of shares
Address					
City		State			

3.

Name				No. of shares	Type of shares
Address					
City		State			

4.

Name				No. of shares	Type of shares
Address					
City		State			

5.

Name				No. of shares	Type of shares
Address					
City		State			

6.

Name				No. of shares	Type of shares
Address					
City		State			

Signature of Director

Signature of Director

Name of Director and Tel. No.

Name of Director and Tel. No.

Note :

If there is insufficient space on the form to provide the information required, please attach a separate form containing the information required in the prescribed format.

Presented for filing by :

Name : _____ Accreditation Number: _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 2

STATEMENT OF SHARE CAPITAL AND RETURN OF ALLOTMENT

Pursuant to Sections 35 and 129.

Company Number

Company Name

Nature of Business

Business
Code

A. STATEMENT OF SHARE CAPITAL

THE NOMINAL SHARE CAPITAL OF THE ABOVE-NAMED COMPANY IS :

N

AMOUNT IN WORDS

DIVIDED INTO

OF N

EACH

B. RETURN OF ALLOTMENT OF SHARES

Number of shares allotted payable in cash :

Nominal amount of shares so allotted :

Amount paid or due and payable on each share :

Number of shares allotted for consideration other than :

Amount to be treated as paid on each such share :

The consideration for which such shares have been allotted is as follows :

Dated this

day of

200

*Signature of Director**Name of Director and Tel. No.*

NAME AND ADDRESS OF SHAREHOLDERS				No. of Shares Allotted	Type of Shares
Name :					
Address :					
City :		State			
P. O. Box		e-mail			
Name :					
Address :					
City :		State			
P. O. Box		e-mail			
Name :					
Address :					
City :		State			
P. O. Box		e-mail			
Name :					
Address :					
City :		State			
P. O. Box		e-mail			

Signature of Director

Name of Director and Tel. No.

Presented for filing by :

Name :

Accreditation Number:

Address :

Tel. No. and e-mail :

Signature and Date :

CORPORATE AFFAIRS COMMISSION

FORM CAC 10

ANNUAL RETURN FOR A SMALL COMPANY

Pursuant to Sections 370 and 372.

Company Number

Company Name

ANNUAL RETURN Made up to the _____ day of _____,
(being the fourteenth day after the date of the general meeting for the year _____)

1. Registered office address : _____
2. Situation of Registers of Members and Debenture Holders (or any part of such registers) if other than the registered office of the company : _____
3. Authorised share capital _____ divided into _____ shares of ₦ _____ each _____
4. Issued share capital _____
5. Paid up capital _____
6. Particulars of indebtedness (if any) _____
7. Financial year/Accounting Year End _____
8. Turnover ₦ _____ Net assets ₦ _____
9. Particulars of persons who are Directors of the company at the date of this return

Surname :					
Others Names :					
Nationality :		Age		Tel. No	
Residential Address					
				City	
	State		P.O. Box		e-mail
Business Occupation					
Particulars of other directorships					

Surname :				
Other Names :				
Nationality :		Age		Tel. No.
Residential Address				City
	State	P. O. Box		e-mail
Business Occupation				
Particulars of other directorships				

Surname :				
Other Names :				
Nationality :		Age		Tel. No.
Residential Address (in case of a corporation the registered or principal office)				City
	State	P. O. Box		e-mail
Business Occupation				
Particulars of other directorships				

Surname :				
Other Names :				
Nationality :		Age		Tel. No.
Residential Address (in case of a corporation the registered or principal office)				City
	State	P. O. Box		e-mail
Business Occupation				
Particulars of other directorships				

10 . Particulars of person who is Secretary of the Company at the date of this return.

Full Name (registered name for Body Corporate or Firm) and Tel. No.	Residential Address (in case of Corporate the registered or principal address)	Particular of Registration (if a Firm or Company)	Date of Appointment

11. Particulars of persons holding shares or stocks of the company at the date of this return

<i>Full Name (surname first)</i>	<i>Nationality</i>	<i>Residential Address</i>	<i>Shareholding</i>

We certify that the company has not since the date of incorporation/the last annual return issued any invitation to the public to subscribe for any of its shares or debentures.

We certify further that the excess of the number of members of the company over fifty (where number exceeds fifty) consists wholly of persons, who under Section 22(3) of the Companies and Allied Matters Act, 1990 are not to be included in reckoning the number of fifty and that the company still retains its smallness.

Signature of Director

Signature of Secretary

Name of Director and Tel. No.

Name of Secretary and Tel. No.

Note :

- (i) If there is insufficient space on the form to provide any information required, please attach a separate sheet containing the information set out in the prescribed form.
- (ii) This return should be accompanied by Audited Account of Company for the year in which the return is made.

Presented for filing by :

Name : _____ Accreditation Number : _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 10A

ANNUAL RETURN FOR A COMPANY HAVING SHARES OTHER THAN A SMALL
COMPANY*Pursuant to Sections 370 and 371.*

Company Number

Company Name

ANNUAL RETURN Made up to the _____ day of _____,
(being the fourteenth day after the date of the general meeting for the year _____)

1. Registered office address : _____
2. Situation of Register of Members and Debenture Holders (or any part of such registers) if other than registered office of company : _____
3. Particulars of persons who are Directors of the company at the date of this return:

Surname :					
Others Names :					
Nationality :		Age		Tel. No.	
Residential Address (in case of a corporation the registered or principal office)					
				City	
	State		P. O. Box		e-mail
Business Occupation and particulars of other directorships					

Surname :					
Others Names :					
Nationality :		Age		Tel. No.	
Residential Address (in case of a corporation the registered or principal office)					
				City	
	State		P. O. Box		e-mail
Business Occupation and particulars of other directorships					

Surname :				
Others Names :				
Nationality :		Age		Tel. No.
Residential Address (in case of a corporation the registered or principal office)				
				City
	State		P. O. Box	c-mail
Business Occupation and particulars of other directorships				

Surname :				
Others Names :				
Nationality :		Age		Tel. No.
Residential Address (in case of a corporation the registered or principal office)				
				City
	State		P. O. Box	c-mail
Business Occupation and particulars of other directorships				

4. Particulars of person who is Secretary of the Company at the date of this return.

Full Name (registered name for Body Corporate or Firm) and Tel. No.	Residential Address (in case of Corporate the Registered or Principal address)	Particular of Registration (if a Firm or Company)	Date of Appointment

5. Authorised share capital _____ divided into _____ shares of N _____ each
6. Issued share capital _____
7. Paid up capital _____
8. Number of shares issued at discount _____
9. Amount of discount on each shares not written off at date of this return _____
10. Total amount called up on shares _____

B 766

11. Total amount received on calls _____
12. Total amount of full payment for shares by consideration other than cash _____
13. Total amount for shares partly paid by consideration other than cash _____
14. Total amount of calls unpaid _____
15. Total amount paid as Commission for shares or debentures _____
16. Total amount of discount on debenture since date of last return _____
17. Total number of shares forfeited _____
18. Total Particulars of indebtedness in respect of mortgages and charges required to be registered with the Commission _____

19. Particulars of persons holding shares or stocks of the Company at the date of this return.

[illegible]

We certify that the Company has not since the date of incorporation /the last annual return issued : ny invitation to the public to subscribe for any of its shares or debentures.

We certify further that the excess of the number of members of the company over fifty (where number exceeds fifty) consists wholly of persons, who under Section 22(3) of the Companies and Allied Matters Act, 1990 are not to be included in reckoning the number of fifty.

Signature of Director

Signature of Secretary

Name of Director and Tel. No.

Name of Secretary and Tel. No.

Note :

- (i) If there is insufficient space on the form to provide any information required, please attach a separate sheet containing the information set out in the prescribed form.
- (ii) This return should be accompanied by Audited Account of Company for the year in which the return is made.

Presented for filing by :

Name : _____ Accreditation Number: _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 10B

ANNUAL RETURN FOR A COMPANY LIMITED BY GUARANTEE

Pursuant to Sections 370 and 373

Company Number

Company Name

ANNUAL RETURN Made up to the _____ day of _____,
(being the four _____ nth day after the date of the general meeting for the year _____).

1. Registered office address : _____
2. Situation of Registers of Members and Debenture Holders (or any part of such registers) if other than the registered office of the company : _____
3. Particulars of indebtedness (if any) _____
4. Particulars of persons who are Directors of the company at the date of this return.

Surname :					
Other Names :					
Nationality :		Age		Tel. No.	
Residential Address					
				City	
	State		P. O. Box		e-mail
Business Occupation					
Particulars of other directorships					

Surname :					
Other Names :					
Nationality :		Age		Tel. No.	
Residential Address					
				City	
	State		P. O. Box		e-mail
Business Occupation					
Particulars of other directorships					

Surname :					
Other Names :					
Nationality :		Age		Tel. No.	
Residential Address					
				City	
	State		P. O. Box		c-mail
Business Occupation					
Particulars of other directorships					

Surname :					
Other Names :					
Nationality :		Age		Tel. No.	
Residential Address					
				City	
	State		P. O. Box		c-mail
Business Occupation					
Particulars of other directorships					

Surname :					
Other Names :					
Nationality :		Age		Tel. No.	
Residential Address					
				City	
	State		P. O. Box		c-mail
Business Occupation					
Particulars of other directorships					

5. Particulars of person who is Secretary of the Company at the date of this return.

Full Name (registered name for Body Corporate or Firm) and Tel. No.	Residential Address (in case of Corporate the Registered or Principal address)	Particular of Registration (if a Firm or Company)	Date of Appointment

B 770

We certify that the excess of the number of members of the company over fifty (where number exceeds fifty) consists wholly of persons, who under Section 22(3) of the Companies and Allied Matters Act, 1990 are not to be included in reckoning the number of fifty.

Signature of Director

Name of Director

Signature of Secretary

Name of Secretary

Note :

- (i) If there is insufficient space on the form to provide any information required, please attach a separate sheet containing the information set out in the prescribed form.
- (ii) This return should be accompanied by Audited Account of Company for the year in which the return is made.

Presented for filing by :

Name : _____ Accreditation Number: _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 10C

ANNUAL REPORT OF EXEMPTED FOREIGN COMPANY

Pursuant to Section 57

Company Name

1. Place/Country of Registration : _____
2. Date of Registration and Certificate No. : _____
3. Principal Place of Business in place/Country of Registration : _____

4. Share Capital (if any) : _____
5. Principal Place of Business in Nigeria : _____

6. Date of Exemption : _____
7. Description of Business in Nigeria : _____

8. Expected Date of Completion of Business in Nigeria : _____
9. Name and Address of Each Director, Partner or other Principal Officers of the Company since Date of Exemption and any changes therein :

- | | <i>S/N</i> | <i>Name</i> | <i>Address</i> |
|----|------------|-------------|----------------|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |

B 772

5.

6.

7.

10. Name and Address of Principal Representative of Company in Nigeria : _____

*Signature of Director/
Principal Representative*

*Signature of Director/
Principal Representative*

Name and Telephone Number

Name and Telephone Number

Note :

If there is insufficient space on the form to provide any information required, please attach a separate sheet containing the information set out in the prescribed form.

Presented for filing by :

Name : _____ Accreditation Number: _____

Address : _____

Tel. No. and E-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC 11

STATEMENT BY LIQUIDATOR AS TO PENDING LIQUIDATION AND
DISPOSAL OF UNCLAIMED ASSETS*Pursuant to Sections 516*

Company Number

Company Name

(in Liquidation)

1. Date of Incorporation : _____
2. Share Capital : _____
3. Date of Commencement of Winding-up : _____
4. Liquidator(s)' Name(s) and Address(es) : _____

5. Date of Appointment : _____

6. Period Covered by this Statement : _____ to _____

7. Pending Assets

<i>Item</i>	<i>Number</i>	<i>Value</i>
(i) Bank Balance		
(ii) Investments		
(iii) Amount owing from Debtors		
(iv) Land and Interest in Land		
(v) Machines and Machinery		
(vi) Computer Equipment		
(vii) Furniture and Fixtures		
(viii) Vehicles		
(ix) Others		

GROSS ASSETS

8. Statement of Liabilities

<i>Item</i>	<i>Number</i>	<i>Value</i>
(i) Loans		
(ii) Trade Creditors		

B 774

9. Cost of Liquidation to Date

10. Pending Litigations :

(i) Number of Litigations : _____

(ii) Issues in Litigations : _____

(iii) Outstanding Fees : _____

(iv) Estimated Judgment Debt (if any anticipated) : _____

11. Unclaimed/Undistributed Assets or Monies

S/N	Asset or Money Unclaimed/ Undistributed	Date Received	Person(s) Entitled	Reason(s) for Remaining Unclaimed/ Undistributed
-----	-----------------------------------------------	---------------	--------------------	--------------------------------------------------------

12. Estimated Date of Conclusion of Winding up : _____

CERTIFICATION

I/We _____
being liquidator(s) of the above-named company certify that the statement contained herein
represents the true and correct proceedings in and position of the liquidation of the above-
named company as at the _____ day of _____, 20 _____

Dated this _____ day of _____, 20 _____

Signature(s) of Liquidator(s)

Note :

If there is insufficient space on the form to provide any information required, please attach a separate sheet
containing the information set out in the prescribed form.

CORPORATE AFFAIRS COMMISSION

CAC/BN/1

APPLICATION FOR REGISTRATION OF BUSINESS NAME

Pursuant to Section 574

Reg. No. :

A. Name of Business :

B. General Nature of Business :

C. Full Address of Principal Place of Business :

D. Full Address of Branch(es) (if any) :

E. Particulars of Proprietors (other than Corporations) :

1.

Name :						
Any Former Forename or Surname :						
Sex :		Age :		Tel. No. :		
Nationality :				Any Former Nationality		
Residential Address :						
	City :			State :		
Occupation :			c-mail :			

Signature : _____

Date : _____

B 776

2.

Name :					
Any Former Forename or Surname :					
Sex :		Age :		Tel. No. :	
Nationality :			Any Former Nationality		
Residential Address :					
	City :			State :	
Occupation :			e-mail :		

Signature : _____

Date : _____

3.

Name :					
Any Former Forename or Surname :					
Sex :		Age :		Tel. No. :	
Nationality :			Any Former Nationality		
Residential Address :					
	City :			State :	
Occupation :			e-mail :		

Signature : _____

Date : _____

4.

Nam :					
Any Former Forename or Surname :					
Sex :		Age :		Tel. No. :	
Nationality :			Any Former Nationality		
Residential Address :					
	City :			State :	
Occupation :			e-mail :		

Signature : _____

Date : _____

5.

Name :			
Any Former Forename or Surname :			
Sex :	Age :	Tel. No. :	
Nationality :	Any Former Nationality		
Residential Address :			
	City :	State :	
Occupation :		c-mail :	

Signature : _____

Date : _____

6.

Name :			
Any Former Forename or Surname :			
Sex :	Age :	Tel. No. :	
Nationality :	Any Former Nationality		
Residential Address :			
	City :	State :	
Occupation :		c-mail :	

Signature : _____

Date : _____

F: Particulars of Corporation which is a Proprietor :

Corporate Name :

--

Address :

--

RC. No.
and Seal :

--

Attestation of Margistrate, Legal Practitioner or Police Officer of the rank of ASP and above where any of the proprietors is a minor :

Name and Tel. No. : _____

Address : _____

Signature, Designation and Date : _____

Attestation of Director or Secretary of the Company where any of the proprietors is a company:

Name and Tel. No. : _____

Address : _____

Signature, Designation and Date : _____

G. DATE OF COMMENCEMENT OF BUSINESS :

H. ATTESTATION :

I/We, the undersigned, being proprietor(s) of the above named business name hereby certify that the foregoing particulars are, to the best of my/our knowledge and belief, correct and I/we undertake to notify the Registrar of Business Names whenever any change is made or occurs in any of them other than the age of any of the proprietors.

Proprietor

Proprietor

BEFORE ME

Commissioner of Oaths

Note : If there is insufficient space on the form to provide any information required, please attach a separate sheet containing the information set out in the prescribed form

Presented for filing by : _____

Name : _____ Accreditation No. (if applicable): _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

CAC/BN/2

NOTICE OF CHANGE IN BUSINESS NAME

Pursuant to Section 577

Reg. No. :

Name of Business :

Date of Registration :

Present Name :

Proposed Name :

Dated this

of

NAME, TEL. NO. AND SIGNATURES OF ALL PROPRIETORS IN THE BUSINESS :

*Name and Tel. No.**Signature and Date*

- | | | |
|----|----------------------|----------------------|
| 1. | <input type="text"/> | <input type="text"/> |
| 2. | <input type="text"/> | <input type="text"/> |
| 3. | <input type="text"/> | <input type="text"/> |
| 4. | <input type="text"/> | <input type="text"/> |
| 5. | <input type="text"/> | <input type="text"/> |
| 6. | <input type="text"/> | <input type="text"/> |

Note: Attestation of Margistrate, Legal Practitioner or Police Officer of the rank of ASP and above (disclosing name, designation, address and telephone number) must be endorsed if any person signing is a minor.

Presented for filing by :

Name : Accreditation Number: Address : Tel. No. and e-mail : Signature and Date :

CORPORATE AFFAIRS COMMISSION

CAC/BN/3

NOTICE OF CHANGE IN REGISTERED BUSINESS NAME OBJECTS

Pursuant to Section 577

Reg. No. :

Name of Business :

Date of Registration :

Present Objects :

New Objects :

Dated this of

NAME, TEL. NO. AND SIGNATURES OF ALL PROPRIETORS IN THE BUSINESS :

Name and Tel. No.

Signature and Date

- | | | |
|----|----------------------|----------------------|
| 1. | <input type="text"/> | <input type="text"/> |
| 2. | <input type="text"/> | <input type="text"/> |
| 3. | <input type="text"/> | <input type="text"/> |
| 4. | <input type="text"/> | <input type="text"/> |
| 5. | <input type="text"/> | <input type="text"/> |
| 6. | <input type="text"/> | <input type="text"/> |

Note: At station of Margistrate, Legal Practitioner or Police Officer of the rank of ASP and above (disclose name, designation, address and telephone number) must be endorsed if any person signing is a minor

Presented for filing by :

Name : Accreditation Number:

Address :

Tel. No. and e-mail : Signature and Date :

CORPORATE AFFAIRS COMMISSION

CAC/BN/4

NOTICE OF CHANGE IN REGISTERED BUSINESS NAME ADDRESS

Pursuant to Section 577

Reg. No. :

Name of Business :

Date of Registration :

Present Address :

Proposed Address :

Dated this

of

NAME, TEL. NO. AND SIGNATURES OF ALL PROPRIETORS IN THE BUSINESS :

*Name and Tel. No.**Signature and Date*

1.
2.
3.
4.
5.
6.

Note: Attestation of Magistrate, Legal Practitioner or Police Officer of the rank of ASP and above (disclosing name, designation, address and telephone number) must be endorsed if any person signing is a minor.

Presented for filing by :

Name : Accreditation Number: Address : Tel. No. and e-mail : Signature and Date :

CORPORATE AFFAIRS COMMISSION

CAC/EN/5

NOTICE OF CHANGE IN REGISTERED BUSINESS NAME PROPRIETORS

Pursuant to Section 577

Reg. No. :

Name of Business :

Date of Registration :

Present Partners :

Proposed Proprietors :

Dated this

of

NAME, TEL. NO. AND SIGNATURES OF ALL PROPRIETORS IN THE BUSINESS :

*Name and Tel. No.**Signature and Date*1. 2. 3. 4. 5. 6.

Note: Attestation of Magistrate, Legal Practitioner or Police Officer of the rank of ASP and above (disclose name, designation, address and telephone number) must be endorsed if any person signing is a minor.

Presented for filing by :

Name : Accreditation Number: Address : Tel. No. and e-mail : Signature and Date :

CORPORATE AFFAIRS COMMISSION

CAC/BN/6

NOTICE OF CESSATION OF BUSINESS

*Pursuant to Section 578*Reg. No.: Name of Business: Date of Registration: Reason for Cessation
of Business: Contact Addresses of
Proprietors (if different
from Address of Business): Dated this of

NAME, TEL. NO. AND SIGNATURES OF ALL PROPRIETORS IN THE BUSINESS :

*Name and Tel. No.**Signature and Date*

- | | | |
|----|----------------------|----------------------|
| 1. | <input type="text"/> | <input type="text"/> |
| 2. | <input type="text"/> | <input type="text"/> |
| 3. | <input type="text"/> | <input type="text"/> |
| 4. | <input type="text"/> | <input type="text"/> |
| 5. | <input type="text"/> | <input type="text"/> |
| 6. | <input type="text"/> | <input type="text"/> |

Note: Attestation of Magistrate, Legal Practitioner or Police Officer of the rank of ASP and above (disclosing name, designation, address and telephone number) must be endorsed if any person signing is a minor.

Presented for filing by :

Name : Accreditation Number: Address : Tel. No. and e-mail : Signature and Date :

CORPORATE AFFAIRS COMMISSION

CAC/BN/7

ANNUAL RETURNS FOR BUSINESS NAME

Pursuant to Section 587

Reg. No :

Name of Business :

Date of Registration :

General Nature of Business :

Full Address of Principal Place of Business :

Full Address of Branch(es) (*if any*) :

Annual Return for the year ended

Particulars of Proprietors :

1.

Name :					
Any Former Forename or Surname :					
Sex :		Age :		Tel. No. :	
Nationality :		Any Former Nationality			
Residential Address :					
	City :		State :		
Occupatio. :			e-mail :		

Signature : _____

Date : _____

2.

Name :					
Any Former Forename or Surname :					
Sex :		Age :		Tel. No. :	
Nationality :			Any Former Nationality		
Residential Address :					
	City :			State :	
Occupation :			e-mail :		

Signature : _____

Date : _____

3.

Name :					
Any Former Forename or Surname :					
Sex :		Age :		Tel. No. :	
Nationality :			Any Former Nationality		
Residential Address :					
	City :			State :	
Occupation :			e-mail :		

Signature : _____

Date : _____

4.

Name :					
Any Former Forename or Surname :					
Sex :		Age :		Tel. No. :	
Nationality :			Any Former Nationality		
Residential Address :					
	City :			State :	
Occupation :			e-mail :		

Signature : _____

Date : _____

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PARTICULARS OF CORPORATION WHICH IS A PROPRIETOR :

Corporate Name :

RC. No. :

Address :

FINANCIAL YEAR END/ACCOUNTING YEAR END

TURN OVER

NET ASSET

It is hereby certified that the information disclosed above represent the true and correct state of affairs of the above stated business name as at the date of this return.

Dated this

day of

Signature of Proprietor

Name of Proprietor and Tel. No.

Note : If there is insufficient space on the form to provide any information required, please attach a separate sheet containing the information set out in the prescribed form.

Presented for filing by :

Name : _____ Accreditation No. (if applicable): _____

Address : _____

Tel. No. and E-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC/IT 2

CHANGE OF NAME

Pursuant to Section 597

NAME OF ORGANISATION	
CERTIFICATE NO	
FILE NO	

A. PRESENT NAME OF ORGANIZATION

--

B. PROPOSED NAME OF ORGANIZATION

--

C. ATTACHMENTS

COPY OF MINUTES OF MEETING WHERE IT WAS
AGREED TO CHANGE TRUSTEE ATTACHEDYES ☐ NO ☐

EVIDENCE OF NEWSPAPER PUBLICATIONS ATTACHED

YES ☐ NO ☐COPY OF NOTICE DISPLAYED IN
HEADQUARTERS AND BRANCHES ATTACHEDYES ☐ NO ☐

UPDATED ANNUAL RETURNS YES

YES ☐ NO ☐_____
*Signature of Chairman*_____
*Signature of Secretary*_____
*Name of Chairman and Tel. No.*_____
Name of Secretary and Tel. No.

Presented for filing by :

Name : _____ Accreditation No. (if applicable): _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

CORPORATE AFFAIRS COMMISSION

FORM CAC/IT 3

CHANGE OF TRUSTEES

Pursuant to Section 599

NAME OF ORGANISATION	
CERTIFICATE NO	
FILE NO	

A. NAME(S) OF PRESENT TRUSTEE(S)

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

B. NEW TRUSTEES

S/N	Name, Address, P. O. Box, E-mail and Tel. No.	Occupation	Signature	Passport-size Photograph
1.				

[illegible]

B 790

C. REASONS FOR CHANGE OF TRUSTEES

D. ATTACHMENTS

COPY OF MINUTES OF MEETING WHERE IT WAS
AGREED TO CHANGE TRUSTEE ATTACHED

YES ☐ NO ☐

EVIDENCE OF NEWSPAPER PUBLICATIONS ATTACHED

YES ☐ NO ☐

COPY OF NOTICE DISPLAYED IN
HEADQUARTERS AND BRANCHES ATTACHED

YES ☐ NO ☐

UPDATED ANNUAL RETURNS YES

YES ☐ NO ☐

DATED THIS DAY OF, 20

.....
Signature of Chairman

.....
Signature of Secretary

.....
Name of Chairman and Tel. No.

.....
Name of Secretary and Tel. No.

Note : If there is insufficient space on the form to provide any information required, please attach a separate sheet containing the information set out in the prescribed form.

Presented for filing by :

Name : Accreditation No. (if applicable) :

Address :

Tel. No. and e-mail : Signature and Date :

13 '91

INCORPORATED TRUSTEES APPLICATION FORM

Age Group	Percentage of Respondents
18-29	65%
30-39	70%
40-49	75%
50-59	80%
60+	95%

.....

Page 1 of 1

[illegible]

THE FULL NAME, PERMANENT ADDRESSES AND OCCUPATION OF THE TRUSTEES

1.

Name :					
Sex :		Age :		Tel. No. :	
Nationality :					
Permanent Address :					
	City :			State :	
Occupation :			e-mail :		

Signature :

Date :

2.

Name :					
Sex :		Age :		Tel. No. :	
Nationality :					
Permanent Address :					
	City :			State :	
Occupation :			e-mail :		

Signature :

Date :

3.

Name :					
Sex :		Age :		Tel. No. :	
Nationality :					
Permanent Address :					
	City :			State :	
Occupation :			e-mail :		

Signature :

Date :

4.

Name :						
Sex :		Age :		Tel. No. :		
Nationality :						
Permanent Address :						
	City :		State :			
Occupation :			e-mail :			

Signature : Date :

5.

Name :						
Sex :		Age :		Tel. No. :		
Nationality :						
Permanent Address :						
	City :		State :			
Occupation :			e-mail :			

Signature : Date :

6.

Name :						
Sex :		Age :		Tel. No. :		
Nationality :						
Permanent Address :						
	City :		State :			
Occupation :			e-mail :			

Signature : Date :

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7.

Name :					
Sex :		Age :		Tel. No. :	
Nationality :					
Permanent Address :					
	City :			State :	
Occupation :			e-mail :		

Signature :

Date :

8.

Name :					
Sex :		Age :		Tel. No. :	
Nationality :					
Permanent Address :					
	City :			State :	
Occupation :			e-mail :		

Signature :

Date :

9.

Name :					
Sex :		Age :		Tel. No. :	
Nationality :					
Permanent Address :					
	City :			State :	
Occupation :			e-mail :		

Signature :

Date :

10.

Name :				
Sex :		Age :		Tel. No. :
Nationality :				
Permanent Address :				
			City :	State :
Occupation :			e-mail :	

Signature :

Date :

PARTICULARS OF SECRETARY

Surname :				
Other Names :				
Accreditation No. (if applicable)				
Address (In case of Corporate the Registered or Principal Address)				
	City :		State :	
P. O. Box		e-mail		Tel. No. :

THE IMPRESSION OF THE COMMON SEAL

--	--	--	--	--

ENCLOSURES

- (a) Copy of the Relevant Minutes of the Meeting whereat the Trustees were appointed and Special Clause Rule adopted for incorporation into the Constitution.
- (b) Details of current or past affiliation with any existing organisation/ association

YES NO

--	--

--	--

.....
Signature of Chairman.....
Signature of Secretary.....
Name of Chairman and Tel. No......
Name of Secretary and Tel. No.

Note :

If there is insufficient space on the form to provide any information required, please attach a separate sheet containing the information set out in the prescribed form.

Presented for filing by :

Name : _____ Accreditation No. (if applicable) : _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

THE CONSTITUTION OF

PREAMBLE

We, the members of _____
a not for-profit and non-political organisation do firmly and solemnly resolve to provide for
ourselves a constitution and to be governed by the provisions therein contained.

ARTICLE 1 : NAME

The name of the Association is INCORPORATED TRUSTEES OF _____

ARTICLE 2 : ADDRESS

The address of the Association shall be : _____

ARTICLE 3 : AIMS AND OBJECTIVES

The aims and objectives of the association are :

1. _____
2. _____
3. _____
4. _____
5. _____

ARTICLE 4 : TRUSTEES

(A) The Trustees of _____ for the
purpose of the Companies and Allied Matters Act No. 1 of 1990, shall be elected at a General
Meeting charged with responsibility of selecting the Trustees with 2/3 majority votes of members
present.

(B) Such Trustees (Hereinafter referred to as, "The Trustees") shall not be less than
_____ and more than _____ in number.

(C) A Trustee may hold office for _____ but shall cease to hold office if he :

- (a) Resigns his office ;
- (b) Ceases to be a member of the registered Trustees of the body ;
- (c) Becomes insane ;
- (d) Is officially declared bankrupt ;

(e) Is convicted of a criminal offence involving dishonesty by a Court of competent jurisdiction ;

(f) Is recommended for removal from office by a board of Governors and Trustees majority vote of members present at any General Meeting of the body ;

(g) Ceases to reside in Nigeria ;

(D) Upon a vacancy occurring in the number of Trustees a General Meeting will be held to appoint another eligible member of the Association.

ARTICLE 5 : COMMON SEAL

(A) The Trustees shall have a Common seal.

(B) Such Common seal will be kept in the custody of the _____ who shall produce it when required for use by the Trustees.

(C) All documents to be executed by the Trustees shall be signed by such number of them and sealed with the Common seal.

ARTICLE 6 : MEETINGS

6.1. For effective administration of the Association there shall be the following meetings :

1. _____
2. _____
3. _____
4. _____

6.2. The quorum for the meetings shall respectively be :

1. _____
2. _____
3. _____
4. _____

ARTICLE 7 : GOVERNING BODY

ARTICLE 8 : SOURCES OF INCOME

The sources of income for the Association shall include :

1. _____
2. _____
3. _____
4. _____

ARTICLE 9 : DISBURSEMENT AND APPLICATION OF FUNDS

ARTICLE 10 : KEEPING OF ACCOUNT

The Association shall ensure the accurate keeping of record of all income and expenditure

ARTICLE 11 : APPOINTMENT OF AUDITOR(S)

1. Independent qualified and licenced Auditors shall be appointed by the general meeting to audit the financial records of the Association annually and submit an audited report to the Annual General Meeting of the Association.
2. The audited financial statements (balance sheet and income and expenditure account) duly certified by independent auditors shall be annexed to the annual returns and file with the Corporate Affairs Commission.

ARTICLE 12 : AMENDMENT OF CONSTITUTION

The Association may alter the provision of its Constitution at a General meeting by a resolution passed by a simple majority of its members and approved by the Commission.

ARTICLE 13 : SPECIAL CLAUSE

(1) THE INCOME AND PROPERTY OF
shall be applied solely towards the promotion of the objective of the body as set forth in this RULES AND REGULATION/CONSTITUTION: and no portion thereof shall be paid or transferred directly or indirectly, by way of dividend, bonus or otherwise howsoever by way of profit, to the members of the Association.

(2) PROVIDED that nothing herein shall prevent the payment in good faith, or reasonable and proper remuneration to any officer or servant of the Association in return for any service actually rendered to the Association :

(a) With the exception of ex-officio members of the Governing Council, no member of the Council of Management or Governing Body shall be appointed to any salaried office of the Association or any office of the Association paid by fees ; and

(b) No remuneration or other benefit in money or money's worth shall be given by the body to any member of such Council or Governing Body except repayment of out of pocket expenses or reasonable and proper rent for premises demised, or let to the Association or reasonable fees for services rendered.

(3) If in the event of a winding up or dissolution of the corporate body if there remains after the satisfaction of all its debts and liabilities, any property whatsoever, the same shall not be paid to or distributed among the members of the Association but shall be given or transferred to some other institutions, having objects similar to the object of Association, such institutions to be determined by the members of the Association at or before the time of dissolution.

(4) If effect cannot be given to the aforesaid provisions, then the remaining property shall be transferred to some charitable object.

DATED this day of, 20.....

.....
Signature of Chairman

.....
Signature of Secretary

.....
Name of Chairman and Tel. No.

.....
Name of Secretary and Tel. No.

CORPORATE AFFAIRS COMMISSION

FORM CAC/IT 4

ANNUAL RETURNS (INCORPORATED TRUSTEES)

(Pursuant to Section 607 (1) of CAMA).

IT Name : _____

IT No.: _____

Year of Return : _____

Financial Year Start : _____

Financial Year End: _____

Gross Income : _____

Gross Expenditure : _____

Particulars of Trustees :

1.

Surname :					
Other Names :					
Nationality					
Residential Address					
P. O. Box		e-mail :		Tel. No. :	

2.

Surname :					
Other Names :					
Nationality					
Residential Address					
P. O. Box		City :		State :	
		e-mail :		Tel. No. :	

3.

Surname :						
Other Names						
Nationality						
Residential Address						
	City :			State :		
P. O. Box			e-mail :			Tel. No. :

4.

Surname :						
Other Names :						
Nationality						
Residential Address						
	City :			State :		
P. O. Box			e-mail :			Tel. No. :

5.

Surname :						
Other Names :						
Nationality						
Residential Address						
	City :			State :		
P. O. Box			e-mail :			Tel. No. :

PARTICULARS OF GOVERNING BODY (EXECUTIVES)

1.

Surname :							
Other Names :							
Nationality				Position Held :			
Residential Address							
	City :			State :			
P. O. Box			e-mail :			Tel. No. :	

2.

Surname :					
Other Names :					
Nationality		Position Held :			
Residential Address					
City		State:			
P. O. Box		e-mail		Tel. No.	

3.

Surname :					
Other Names :					
Nationality		Position Held :			
Residential Address					
City		State :			
P. O. Box		e-mail		Tel. No.	

4.

Surname :					
Other Name: :					
Nationality		Position Held :			
Residential Address					
City		State:			
P. O. Box		e-mail		Tel. No.	

5.

Surname :					
Other Names :					
Nationality		Position Held :			
Residential Address					
City		State:			
P. O. Box		e-mail		Tel. No.	

Sources of Income in the Year : _____

Bankers : _____

Bank and Cash Balances as at Financial Year End : _____

Trustees Benefits During the Year : _____

CERTIFICATION :

We certify that the information given in this form is correct to the best of our knowledge and has been brought to the attention of all the trustees.

.....
Signature of Chairman

.....
Signature of Secretary

.....
Name of Chairman and Tel. No.

.....
Name of Secretary and Tel. No.

Note :

1. If there is insufficient space on the form to provide any information required, please attach a separate sheet containing the information set out in the prescribed form.
2. This return should be accompanied by Audited Account of the Association for the year in which the return is made.

Presented for filing by : _____

Name : _____ Accreditation No. (if applicable) : _____

Address : _____

Tel. No. and e-mail : _____ Signature and Date : _____

SCHEDULE 3

FEES

TRANSACTIONS

<i>S/No.</i>	<i>Subject</i>	<i>Fee</i>
	COMPANY	
1.	Reservation of Name	N500.00
2.	Registration of private company with share capital of N1 million or less	N10,000.00
3.	Registration of private company with share capital above N1 million	N10,000.00 for every N1 million or part thereof
4.	Registration of public company with share capital of N1 million or less	N20,000.00
5.	Registration of public company with share capital above N1 million	N20,000.00 for every N1 million or part thereof
6.	Registration of company not having share capital	N20,000.00
7.	Filing of notice of exemption of foreign companies from registration	N30,000.00
8.	Registration of increase in share capital of private company	N10,000.00 for every N1 million or part thereof
9.	Registration of increase in share capital of public company	N20,000.00 for every N1 million or part thereof
10.	Re-instatement/Relisting of company name	N25,000.00
11.	Registration of charges for private company	N10,000.00 for every N1 million or part thereof
12.	Registration of charges for public company	N2000.00
13.	Filing of annual return for a small company	N20,000.00 for every 1 Million or part thereof
14.	Filing of annual return for Private company	N3000.00 other than a small company
15.	Filing of annual return for public company	N5000.00
16.	Filing of annual return for company Limited by Guarantee	N5000.00
17.	Filing of annual report by foreign companies	N5,000.00
18.	Filing of statement in form of schedule 14 under section 553	N10,000.00

<i>S/No.</i>	<i>Subject</i>	<i>Fee</i>
19.	Filing of notice of merger/acquisition	N50,000.00
20.	Filing of special resolution for merger	N20,000.00
21.	Filing of other documents relating to merger	N10,000.00
22.	Filing of statutory declaration of solvency	N5,000.00
23.	Registration of appointment of liquidator	N10,000.00
24.	Registration of resolution for winding-up	N10,000.00
25.	Filing of return of final meeting and account of liquidation	N5,000.00
26.	Filing of notice of change of company name	N10,000.00
27.	Filing of notice of alteration of memorandum and articles of association	N5,000.00
28.	Filing of notice/deed of release.	N2,000.00
29.	Filing of notice of changes in particulars of directors	N2,000.00
30.	Filing of return of allotment and or notice of change in shareholding	N2,000.00
31.	Filing of notice of change in registered address	N2,000.00
32.	Filing of notice of appointment of receiver	N10,000.00
33.	Filing of notice of discharge of receiver	N5,000.00
34.	Filing of notice of change of signature	N2,000.00
35.	Filing of notice of reduction in share capital by public company	N20,000.00
36.	Filing of notice of reduction in share capital by private company	N10,000.00
37.	Filing of deed of release by public company	N10,000.00
38.	Filing of deed of release by private company	N5,000.00
39.	Application for extension of time for holding of annual general meeting by public company	N10,000.00
40.	Application for extension of time for holding of annual general meeting by private company	N5,000.00
41.	Express company registration service	N50,000.00 (excluding filing fee)
42.	Letter of Good Standing	N10,000.00
43.	Other filings (miscellaneous)	N2,000.00
44.	Certified true copy of certificate of registration	N10,000.00
45.	Certified true copies of memorandum and articles of association	N3,000.00

<i>S/No.</i>	<i>Subject</i>	<i>Fee</i>
46.	Electronic Search	N1,000.00 <i>per company</i>
47.	Manual Search by customers	N2,000.00 <i>per company file</i>
48.	Manual Search Report prepared by officers of the Commission	N5,000.00
49.	Certified true copies of other documents	N2,000.00
50.	Consent for Restricted Names BUSINESS NAME	N1,000.00 <i>per company</i>
51.	Reservation of Name	N500.00
52.	Registration of business name	N10,000.00
53.	Filing of notice of change of business name	N5,000.00
54.	Filing of notice of change in business address	N1,000.00
55.	Filing of notice of change in proprietorship	N1,000.00
56.	Filing of annual return	N1,000.00
57.	Filing of notice of cessation of business	N1,000.00
58.	Filing of other documents (miscellaneous)	N1,000.00
59.	Search on business name file	N1,000.00 <i>per business name file</i>
60.	Certified true copy of business name certificate of registration	N5,000.00
61.	Certified true copies of other documents INCORPORATED TRUSTEE	N2,000.00 <i>per document</i>
62.	Reservation of Name	N500.00
63.	Incorporation of trustees	N30,000.00
64.	Filing of notice of change of name	N10,000.00
65.	Filing of notice of change in trustees	N10,000.00
66.	Filing of notice of amendment of constitution	N6,000.00
67.	Filing of annual return	N5,000.00
68.	Filing of notice of court order for dissolution of incorporated trustees	N5,000.00
69.	Filing of other documents (miscellaneous)	N1,000.00
70.	Search on incorporated trustees file	N2,000.00
71.	Certified true copy of certificate of incorporation	N10,000.00
72.	Certified true copy of constitution	N5,000.00
73.	Certified true copy of incorporation form	N2,000.00
74.	Certified true copies of other documents	N2,000.00 <i>per document</i>

PENALTIES

<i>S/No.</i>	<i>Subject</i>	<i>Fee</i>
COMPANY		
1.	Late filing of increase in share capital of public company	N10,000.00
2.	Late filing of increase in share capital of private company	N5,000.00
3.	Late filing of annual return for small company	N3,000.00 <i>per year</i>
4.	Late filing of annual return for a private company other than a small company	N5,000.00 <i>per year</i>
5.	Late filing of annual return for public company	N10,000 <i>per year</i>
6.	Late filing of annual return for Company Limited by Guarantee	N5,000.00 <i>per year</i>
7.	Late filing of statement in form of schedule 14 under section 553	N100.00 <i>per day</i> for each director, company secretary and company
8.	Late filing of notice of appointment of liquidator	N5,000.00
9.	Late filing of resolution for winding up	N500.00 for each director and the company secretary
10.	Late filing of notice of change of company name	N5,000.00
11.	Late filing of notice in alteration of memorandum and articles of association	N5,000.00
12.	Late filing of notice/deed of release	N5,000.00
13.	Late filing of notice of changes in particulars of directors	N5,000.00
14.	Late filing of return of allotment by public company	N10,000.00
15.	Late filing of return of allotment by private company	N5,000.00
16.	Late filing of notice of change in shareholding	N5,000.00
17.	Late filing of notice of change in registered address	N50.00 <i>per day</i> for every director, company secretary and company
18.	Late filing of charges by public company	N10,000.00
19.	Late filing of charges by private company	N5,000.00
20.	Late filing of other documents (miscellaneous)	N5,000.00
BUSINESS NAME		
21.	Late filing of change of business name	N50.00 <i>per proprietor</i>
22.	Late filing of notice of change in business address	N50.00 <i>per proprietor</i>
23.	Late filing of notice of change in proprietorship	N50.00 <i>per proprietor</i>
24.	Late filing of annual return	N2,500.00
25.	Late filing of notice of cessation of business	N1,000.00

INCORPORATED TRUSTEE

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S/No. Subject

Fee

26. Late filing of annual return

N5,000.00

FORMS

COMPANY

1. Set of incorporation forms

N500.00

2. Others

N100.00 per form

Business Name

3. Registration form

N250.00

4. Others

N100.00 per form

Incorporated Trustee

5. Set of incorporation forms

N1,000.00

6. Others

N100.00 per form

Accreditation

N5000.00

SCHEDULE 4
STANDARDISED MEMORANDUM AND
ARTICLES OF ASSOCIATION
FEDERAL REPUBLIC OF NIGERIA
COMPANIES AND ALLIED MATTERS ACT, 1990

COMPANY LIMITED BY SHARES

MEMORANDUM OF ASSOCIATION
OF

-
1. The Name of the Company is:
 2. The Registered office of the Company will be situated in Nigeria.
 3. The Objects for which the Company is established are:

(a)

(b)

(c)

(d)

(e)

(f) To do all such other things as may be considered incidental or conducive to the attainment of the above objects or any of them.

4. The Company is a private company ;
5. The liability of the members is limited by shares ;
6. The nominal share capital of the Company is N _____ divided ;
into _____ ordinary shares of N _____ k each.

We, the several persons whose names and addresses are subscribed hereunder, are desirous of being formed into a Company in pursuance of this Memorandum of Association, and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names.

<i>Names, Addresses and Descriptions of Subscribers</i>	<i>No. of Shares Taken by each Subscriber</i>	<i>Signatures of Subscribers</i>

DATED this _____ day of _____ 20 _____

Particulars of witness to the above signatures : _____

Name of Witness : _____

Address of Witness : _____

Occupation of Witness : _____

FEDERAL REPUBLIC OF NIGERIA
COMPANIES AND ALLIED MATTERS ACT, 1990

COMPANY LIMITED BY SHARES

ARTICLES OF ASSOCIATION
OF

.....

(PURSUANT TO SECTIONS 33 AND 34 OF THE COMPANIES
AND ALLIED MATTERS ACT NO. 1, 1990).

The form and content of the Articles of Association of this company is in accordance with:

Part I (Public Company Limited by shares) ☐

Part II (Private Company Limited by shares) ☐

Part IV (Unlimited Company) ☐

Respectively of Table "A" in schedule 1 of this Act, with additions, omissions or alteration as
may be required in the circumstances.

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Names, Addresses and Descriptions of Subscribers	Signatures of Subscribers

DATED this _____ day of _____, 20 _____

Particulars of witness to the above signatures :

Name of Witness : _____

Address of Witness : _____

Occupation of Witness : _____

MADE in Abuja this 28th day of May 2012 pursuant to Sections 16, 585 and 609 of the Companies and Allied Matters Act, Laws of the Federation of Nigeria, 2004 and other powers enabling me in that behalf.

Signed
DR OLUSEGUN AGANGA, CON
Honourable Minister of Trade and Investment.