COMPANIES REGULATION
2012

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

In the Commission’s continued determination to meet the expectation of its customers and standardize its processes and procedures in line with Global best practice, a Committee was constituted in 2008 to draft regulations with a view to codifying some established practices and conventions not properly addressed by the substantive provisions of the Companies and Allied Matters Act (CAMA).

The Committee was also mandated to review the Commission’s statutory forms and fees payable for various transactions. The exercise culminated in the drafting of detailed requirements for the Commission’s pre-incorporation and post-incorporation processes and the redesigning of the Commission’s registration forms to elicit more information to meet the Know Your Customer (KYC) principles.

Some of the filing fees have also been reviewed particularly fees for filing of Annual Returns which are now based on companies’ classification as provided in the CAMA. The penalties for late filing of annual returns have been increased to discourage late filing.

Other issues covered by the Regulation include electronic filing of documents, standardization of memorandum and articles of association, provision of comprehensive requirements for use of the words ‘Group’ and ‘Holding’ and other restricted words and the requirement for submission of recognized form of identification by the subscribers and directors of companies and Incorporated Trustees.

Companies Regulation was first made in 2010 pursuant to the approval of the erstwhile Honourable Minister of Commerce and Industry, Senator Jubril Martins-Kuye, OFR, and was to take effect from 1st of January, 2011. However, before implementation, the Commission decided to review the schedule of fees by reducing the filing fees and penalties for filing of Annual Returns which were hitherto based on Companies turn over, amongst others. Amendments were also made to Forms CAC 2, 2.4 and 3 in schedule 2 by introducing columns for nature of business/code and making provision for business address other than the registered address of the Company.

The Honourable Minister of Trade & Investment, Dr. Olusegun Aganga, CON, approved the Revised Companies Regulation 2012, on 28th of May 2012.

It is hoped that the Regulation will fill some of the gaps in the substantive provisions of the Companies and Allied Matters Act (CAMA). The Commission will continue to pursue a comprehensive review of CAMA to address the inadequacies that could only be resolved by amending the substantive Law. 0

To allow for sensitization of all stakeholders and adequate enlightenment and publicity, the Commission has decided to give a grace period before implementation of the new schedule of fees which shall take effect from 1st of November, 2012.

BELLO MAHMUD
REGISTRAR GENERAL
## ARRANGEMENT OF SECTIONS

### PART 1

<table>
<thead>
<tr>
<th>Regulations</th>
<th>PART 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Citation</td>
<td>16. Payment for CTC of documents together with filing fee</td>
</tr>
<tr>
<td>2. Interpretation</td>
<td>17. Signatories to resolutions</td>
</tr>
<tr>
<td>3. Hours for transaction of business with public</td>
<td>18. Standardised Memorandum and Articles of Association</td>
</tr>
<tr>
<td>4. Forms in schedule</td>
<td>19. Registration of business names by a company</td>
</tr>
<tr>
<td>5. Documents prepared for delivery and requirement of signature</td>
<td>20. Requirement for consent to use the word “Group”</td>
</tr>
<tr>
<td>6. Documents to be in English language</td>
<td>21. Requirement for consent to use the word “Holding”</td>
</tr>
<tr>
<td>7. Requirement of address</td>
<td>22. Requirement for consent to use the word “Consortium”</td>
</tr>
<tr>
<td>8. Verification of address</td>
<td>23. Registration of company</td>
</tr>
<tr>
<td>10. Cancellation of name obtained by fraud, inadvertence or error</td>
<td>25. Alteration of memorandum and articles of association</td>
</tr>
<tr>
<td>11. Delivery of documents by electronic means</td>
<td>26. Foreign companies and nationals</td>
</tr>
<tr>
<td>12. Disclosures with signature</td>
<td>27. Exemption of foreign companies</td>
</tr>
<tr>
<td>13. Payments in cheques or drafts</td>
<td>28. Annual reports by exempted companies</td>
</tr>
<tr>
<td>14. Certification of passport photographs</td>
<td></td>
</tr>
<tr>
<td>15. Form of identification for first subscribers, directors and trustees</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
</tr>
<tr>
<td>-----</td>
<td>------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>29.</td>
<td>Increase in share capital</td>
</tr>
<tr>
<td>31.</td>
<td>Return of allotment of shares</td>
</tr>
<tr>
<td>32.</td>
<td>Transfer of shares</td>
</tr>
<tr>
<td>33.</td>
<td>Transmission of shares</td>
</tr>
<tr>
<td>34.</td>
<td>Notice of charge</td>
</tr>
<tr>
<td>35.</td>
<td>Notice of satisfaction of charge</td>
</tr>
<tr>
<td>36.</td>
<td>Notice of appointment of receiver/manager</td>
</tr>
<tr>
<td>37.</td>
<td>Notice of cessation to act as receiver/manager</td>
</tr>
<tr>
<td>38.</td>
<td>Notice of change of directorship</td>
</tr>
<tr>
<td>39.</td>
<td>Notice of appointment/change of secretary</td>
</tr>
<tr>
<td>40.</td>
<td>Annual returns of companies</td>
</tr>
<tr>
<td>41.</td>
<td>Receiver/manager appointed by court on behalf of holders of debentures secured by floating Charge</td>
</tr>
<tr>
<td>42.</td>
<td>Receiver/manager appointed under an instrument</td>
</tr>
<tr>
<td>43.</td>
<td>Winding up by court</td>
</tr>
<tr>
<td>44.</td>
<td>Members’ voluntary winding up</td>
</tr>
<tr>
<td>45.</td>
<td>Creditors’ voluntary winding up</td>
</tr>
<tr>
<td>46.</td>
<td>Change in registered address</td>
</tr>
<tr>
<td>47.</td>
<td>Search on company file</td>
</tr>
<tr>
<td>48.</td>
<td>Certified true copies of filed</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>68.</td>
<td>Change of object and amendment of constitution</td>
</tr>
<tr>
<td>69.</td>
<td>Change or appointment of trustees</td>
</tr>
<tr>
<td>70.</td>
<td>Certified true copy of certificate of incorporation of trustees</td>
</tr>
<tr>
<td>71.</td>
<td>Certified true copies of constitution and incorporation form</td>
</tr>
<tr>
<td>72.</td>
<td>Incorporated trustees file search</td>
</tr>
<tr>
<td>73.</td>
<td>Annual returns of incorporated trustees</td>
</tr>
<tr>
<td>74.</td>
<td>Notice of dissolution order of incorporated trustees</td>
</tr>
<tr>
<td>75.</td>
<td>Change in registered address of incorporated trustees</td>
</tr>
<tr>
<td>76.</td>
<td>Annual general meeting</td>
</tr>
<tr>
<td>77.</td>
<td>Books to be kept by incorporated trustees</td>
</tr>
</tbody>
</table>

**PART 3**

<table>
<thead>
<tr>
<th>Schedule 1</th>
<th>Forms</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule 2</td>
<td>Fees</td>
</tr>
<tr>
<td>Schedule 3</td>
<td>Standardised Memorandum and Articles of Association</td>
</tr>
</tbody>
</table>
REGULATIONS

PART 1

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)

(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 9a.m. and 3p.m. or such other period as the Commission shall determine from time to time.

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.

(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
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

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.

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.

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

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.

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.

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.

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.

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.

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.

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

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.

14. (1) Passport photographs provided for any application under the Act shall be certified by a Notary Public, Margistrate 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.

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 2**

16. **Disclosures with signatures**

17. **Payments in cheques or drafts**

18. **Certification of passport photographs**

19. **Form of identification for first subscribers, directors and trustees**

20. **Payment for CTC of documents together with filing fee**
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.

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.

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 –
(1) The annual returns of the company is filed up to date
(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 –
(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
(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 –
(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
(5) Updated section 553, CAMA filing by subsidiary companies where applicable

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

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
Registration of notice of change of name

SECTION 31 (3)

Alteration of memorandum

Foreign companies and nationals

10

Articles of association,

(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 –

(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
(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 –

(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
(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. Foreign nationals may hold 100 percent equity in business enterprise and undertake any type of business in Nigeria except the following:
   (1) 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
   (d) such other items as the Federal Executive Council may from time to time determine not 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.

27. Foreign engineering consultants and technical experts or companies may apply for exemption from the requirement of registration if they are in Nigeria –
   (1) 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 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
(9) Name and address of each director, partner or other principal officers of
the company since date of exemption and any changes therein.

29. 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
   (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% 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. Requirements for filing of notice of reduction of authorised share capital shall include the following –
   (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.
31.

(1) Requirements for filing return of allotment of shares shall include the following –

(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
(g) 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.

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
(c) Payment of fees

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

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
(f) 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.
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
   (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

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
   (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 –

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
   (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

2. In the case of appointment under power contained in any instrument –
   (a) Deed of appointment
   (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 by receiver/manager

(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.

### Requirements for filing of notice of change in directorship of a company

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

(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

(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.

### Requirements for filing of notice of appointment/change of secretary

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

(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

(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 for same.

### Requirements for filing of annual returns

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
(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

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.

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.

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 dissolutiion of company
   (g) Updated annual return
   (h) Updated section 553 filing where applicable
   (i) Original certificate of incorporation (or CTC where applicable) for
cancellation
   (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 if 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. 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

(f) Publication of notice of appointment of liquidator in the Gazette or two daily newspapers

(g) Liquidator’ notice of his appointment

(h) 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

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

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

(k) Updated annual return

(l) Updated section 553 filing where applicable

(m) 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

(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.

45. 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
(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. Requirements for filing of notice of change in registered office address shall include the following –
   (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
   (e) Payment of fees
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(2)</td>
<td>Notice of change in registered address shall be filed with the Commission within 14 days of the resolution</td>
</tr>
<tr>
<td>(3)</td>
<td>Office address shall be an address in Nigeria that is physical and traceable</td>
</tr>
</tbody>
</table>

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

48. Requirements for certified true copies (CTC) of filed documents 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

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
(5) Payment of fees

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

52. Requirements for filing notice of discharge of receiver/manager shall include the following –
   (1) Duly stamped deed of discharge
   (2) Notice of discharge as receiver/manager

53. (1) Requirements for registration of notice of merger shall include the following –
   (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
   (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 –
   (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
(6) Payment of fees for CTC of certificate for display at each disclosed branch office

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

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
(7) Payment of filing fees

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
(8) Payment of filing fees

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
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
(7) Payment of filing fees

60.
Requirements for addition or removal of partner shall include the following –
(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
(8) Payment of filing fees

61.
Requirements for filing notice of cessation of business and removal of name from the register of business names shall include the following –
(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
(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 –
(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 –
(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
(4) Payment of fees

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

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.

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
  (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 –

(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

(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 deposed 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
(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

(f) Payment of fees

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

(3) Cutings (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 –

(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

(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 –

(1) Formal application for search

(2) Payment of fees

73. Annual returns to be filed by the trustees of an association shall disclose the following –

(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

(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 –

(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
(5) Payment of filing fees

75.
Requirements for filing notice of change in the registered address of an 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
(3) Payment of filing fees

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.

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
(4) Register of trustees
Schedule 1

Index of CAC Forms
<table>
<thead>
<tr>
<th>S/N</th>
<th>FORM NO.</th>
<th>FORM SUBJECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>CAC 1</td>
<td>Availability Check and Reservation of Name</td>
</tr>
<tr>
<td>2.</td>
<td>CAC 1A</td>
<td>Change of Name Availability Check and Reservation of Name</td>
</tr>
<tr>
<td>3.</td>
<td>CAC 2</td>
<td>Statement of Share Capital and Return of Allotment</td>
</tr>
<tr>
<td>4.</td>
<td>CAC 2A</td>
<td>Return of Allotment (Post Incorporation)</td>
</tr>
<tr>
<td>5.</td>
<td>CAC 2.1</td>
<td>Particulars of Person who is the Company Secretary of a Company or any Change Therein</td>
</tr>
<tr>
<td>6.</td>
<td>CAC 2.4</td>
<td>Notice of Change of Authorised Share Capital</td>
</tr>
<tr>
<td>7.</td>
<td>CAC 2.7</td>
<td>Application for the Re-registration and Conversion of Company</td>
</tr>
<tr>
<td>8.</td>
<td>CAC 3</td>
<td>Notice of Situation/Change of Registered Address</td>
</tr>
<tr>
<td>9.</td>
<td>CAC 4</td>
<td>Declaration of Compliance with the Requirements of CAMA</td>
</tr>
<tr>
<td>10.</td>
<td>CAC 7</td>
<td>Particulars of Persons who are the First Directors of the Company</td>
</tr>
<tr>
<td>11.</td>
<td>CAC 7A</td>
<td>Notice of Change of Directors, or in the Name, Residential Address or Postal Address of Directors</td>
</tr>
<tr>
<td>12.</td>
<td>CAC 8</td>
<td>Particulars of Charge</td>
</tr>
<tr>
<td>13.</td>
<td>CAC 9</td>
<td>Declaration Verifying Memorandum of Satisfaction of Charge</td>
</tr>
<tr>
<td>14.</td>
<td>CAC 10</td>
<td>Annual Return for a Small Company</td>
</tr>
<tr>
<td>15.</td>
<td>CAC 10A</td>
<td>Annual Return for a Company Having Shares other than a Small Company</td>
</tr>
<tr>
<td>16.</td>
<td>CAC 10B</td>
<td>Annual Return for a Company Limited by Guarantee</td>
</tr>
<tr>
<td>17.</td>
<td>CAC 10C</td>
<td>Annual Report of Exempted Foreign Company</td>
</tr>
<tr>
<td>18.</td>
<td>CAC 11</td>
<td>Statement by Liquidator as to Pending Liquidation and Disposal of Unclaimed Assets</td>
</tr>
<tr>
<td>19.</td>
<td>CAC/BN/1</td>
<td>Application for Registration of Business Name</td>
</tr>
<tr>
<td>20.</td>
<td>CAC/BN/2</td>
<td>Notice of Change of Business Name</td>
</tr>
<tr>
<td>21.</td>
<td>CAC/BN/3</td>
<td>Notice of Change of Registered Business Name Objects</td>
</tr>
<tr>
<td>22.</td>
<td>CAC/BN/4</td>
<td>Notice of Change of Registered Business Name Address</td>
</tr>
<tr>
<td>23.</td>
<td>CAC/BN/5</td>
<td>Notice of Change of Registered Business Name Proprietors</td>
</tr>
<tr>
<td>24.</td>
<td>CAC/BN/6</td>
<td>Notice of Cessation of Business</td>
</tr>
<tr>
<td>25.</td>
<td>CAC/BN/7</td>
<td>Annual Returns for Business Name</td>
</tr>
<tr>
<td>26.</td>
<td>CAC/IT/1</td>
<td>Incorporated Trustee Application Form</td>
</tr>
<tr>
<td>27.</td>
<td>CAC/IT/2</td>
<td>Change of Incorporated Trustee Name</td>
</tr>
<tr>
<td>28.</td>
<td>CAC/IT/3</td>
<td>Change of Trustees</td>
</tr>
<tr>
<td>29.</td>
<td>CAC/IT/4</td>
<td>Annual Returns for Incorporated Trustee</td>
</tr>
</tbody>
</table>
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: ____________________________
Email: ____________________________

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)
- b. Public Limited Company (PLC)
- c. Unlimited Company (ULTD)
- d. Company Limited By Guarantee (LTD/GTE)
- e. Business Name
- f. Incorporated Trustees
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: __________________________ Email: __________________________

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:

d. Private Limited Company (LTD) __________________________

de. Company Limited By Guarantee (LTD/GTE) __________________________
e. Public Limited Company (PLC) __________________________
e. Business Name __________________________
f. Unlimited Company (ULTD) __________________________
f. Incorporated Trustees __________________________
CORPORATE AFFAIRS COMMISSION

FORM CAC 2.1

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

Pursuant to Sections 293

<table>
<thead>
<tr>
<th>Company Number</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Company Name</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Surname</th>
<th>Other Names</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Telephone No.</th>
<th>P.O. Box</th>
<th>e-mail</th>
</tr>
</thead>
</table>

*Usual residential address of:

<table>
<thead>
<tr>
<th>Name of Director &amp; Tel. No.</th>
</tr>
</thead>
</table>

Indicate whether change In Secretary

<table>
<thead>
<tr>
<th>Change: Yes</th>
<th>No</th>
</tr>
</thead>
</table>

| Signature of Director | Signature of Director |

Name of Director & Tel. No.

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

Presented for filing by:

Name: ____________________________ Accreditation Number: ____________________________
CORPORATE AFFAIRS COMMISSION

FORM CAC 3

NOTICE OF SITUATION/CHANGE OF REGISTERED ADDRESS

Pursuant to Sections 35 & 547

<table>
<thead>
<tr>
<th>Company Number</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Company Name</td>
<td></td>
</tr>
</tbody>
</table>

**Section A**

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

<table>
<thead>
<tr>
<th>Number/Street Name</th>
<th>P. O. Box</th>
<th>City</th>
<th>State</th>
</tr>
</thead>
</table>

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

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

<table>
<thead>
<tr>
<th>Number/Street Name</th>
<th>P. O. Box</th>
<th>City</th>
<th>State</th>
</tr>
</thead>
</table>

**Section C**

Business Address if different from the Registered Address

<table>
<thead>
<tr>
<th>Number/Street Name</th>
<th>P. O. BOX</th>
<th>City</th>
<th>State</th>
</tr>
</thead>
</table>

**Signature of Director**

**Signature of Secretary**

**Name of Director & Tel. No.**

**Name of Secretary & 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. & E-mail: __________________________________________ Signature & Date: __________________

CORPORATE AFFAIRS COMMISSION

FORM CAC 2.4

NOTICE OF CHANGE OF AUTHORISED SHARE CAPITAL

Pursuant to Sections 102 & 109

Company Number

Company Name

Nature of business

Business Code

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 & 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.
FORM CAC 9

DECLARATION VERIFYING MEMORANDUM OF SATISFACTION OF CHARGE

Pursuant to Section 204

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 & Tel. No.
___________________________
Name of Secretary & Tel. No.
y

Declared at ________________________________ this _______ day of _________________ 20____

Before me

___________________________
Commissioner of Oath

Presented for filing by:

___________________________
Name: ________________________ Accreditation Number: ________________________

___________________________
Address: ________________________
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.

<table>
<thead>
<tr>
<th>Particulars of Charge:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type of Charge</td>
</tr>
<tr>
<td>Date of creation of charge (or date of acquisition of property subject to the charge)</td>
</tr>
<tr>
<td>Amount secured by the charge</td>
</tr>
<tr>
<td>Brief details and owners of the property charged</td>
</tr>
<tr>
<td>Names of persons entitled to the charge</td>
</tr>
</tbody>
</table>

Date of registration: ____________________ day of _____________________, 20________

Signature of Director __________________________ Signature of Secretary __________________________

Name of Director & Tel. No. __________________________ Name of Secretary & Tel. No. __________________________

Presented for filing by:

Name: __________________________ Accreditation Number: __________________________
CORPORATE AFFAIRS COMMISSION

FORM CAC 4

DECLARATION OF COMPLIANCE WITH THE REQUIREMENTS OF CAMA

Pursuant to Sections 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___________ Before me
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

<table>
<thead>
<tr>
<th></th>
<th>Business Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 & Tel. No.

Name of Secretary & Tel. No.

Dated this _________________________ day of _______________________________ 20______.

Note:
This form should be accompanied by documents required under Sections 50, 51, 52 or 53
**CORPORATE AFFAIRS COMMISSION**

**FORM CAC 7**

**PARTICULARS OF PERSONS WHO ARE FIRST DIRECTORS OF THE COMPANY**

*Pursuant to Section 35*

<table>
<thead>
<tr>
<th>Company Number</th>
<th>Company Name</th>
</tr>
</thead>
</table>

**PARTICULARS OF DIRECTORS**

1. **Surname:**
   **Other Names:**  
   **Age:**
   **Nationality:**
   **Residential Address:**
   
<table>
<thead>
<tr>
<th>City:</th>
<th>State:</th>
</tr>
</thead>
<tbody>
<tr>
<td>P. O. Box</td>
<td>E-mail</td>
</tr>
</tbody>
</table>

I consent to be a director of the above named company

Signature ___________________________  Date ________________

2. **Surname:**
   **Other Names:**  
   **Age:**
   **Nationality:**
   **Residential Address:**
   
<table>
<thead>
<tr>
<th>City:</th>
<th>State:</th>
</tr>
</thead>
<tbody>
<tr>
<td>P. O. Box</td>
<td>E-mail</td>
</tr>
</tbody>
</table>

I consent to be a director of the above named company

Signature ___________________________  Date ________________

3. **Surname:**
   **Other Names:**  
   **Age:**
   **Nationality:**

---
<table>
<thead>
<tr>
<th>Residential Address</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>City:</td>
<td>State:</td>
</tr>
<tr>
<td>P. O. Box</td>
<td>E-mail</td>
</tr>
</tbody>
</table>

I consent to be a director of the above named company

Signature____________________________________________________ Date _____________________

4.

Surname:               
Other Names:           Age
Nationality
Residential Address

<table>
<thead>
<tr>
<th>City:</th>
<th>State:</th>
</tr>
</thead>
<tbody>
<tr>
<td>P. O. Box</td>
<td>E-mail</td>
</tr>
</tbody>
</table>

I consent to be a director of the above named company

Signature____________________________________________________ Date _____________________

5.

Surname:               
Other Names:           Age
Nationality
Residential Address

<table>
<thead>
<tr>
<th>City:</th>
<th>State:</th>
</tr>
</thead>
<tbody>
<tr>
<td>P. O. Box</td>
<td>E-mail</td>
</tr>
</tbody>
</table>

I consent to be a director of the above named company

Signature____________________________________________________ Date _____________________

6.

Surname:               
Other Names:           Age
Nationality
Residential Address

<table>
<thead>
<tr>
<th>City:</th>
<th>State:</th>
</tr>
</thead>
<tbody>
<tr>
<td>P. O. Box</td>
<td>E-mail</td>
</tr>
</tbody>
</table>

I consent to be a director of the above named company

Signature____________________________________________________ Date _____________________

7.

Surname:               
Other Names:           Age
Nationality
Residential Address

<table>
<thead>
<tr>
<th>City:</th>
<th>State:</th>
</tr>
</thead>
<tbody>
<tr>
<td>P. O. Box</td>
<td>E-mail</td>
</tr>
</tbody>
</table>

I consent to be a director of the above named company

Signature____________________________________________________ Date _____________________

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. & E-mail: __________________________ Signature & 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

<table>
<thead>
<tr>
<th>SN</th>
<th>Name</th>
<th>Residential &amp; Postal Address</th>
<th>Date Ceasing to hold office</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

SECTION B – For Directors Newly appointed

<table>
<thead>
<tr>
<th>SN</th>
<th>Name</th>
<th>Residential, Postal Address &amp; Telephone Number</th>
<th>Date of Appointment</th>
<th>Consent/Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>I consent to be a director of the above named company:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Name</th>
<th>New Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Former Name</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Residential Address</th>
<th>New Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Former Address</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Postal Address | New Address
---|---
Former

Date of Change

**SECTION D** – Directors of the Company from the date of this notice

<table>
<thead>
<tr>
<th>SN</th>
<th>Name</th>
<th>Residential Address</th>
<th>Postal Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Signature of Director | Signature of Director

Name of Director & Tel. No. | Name of Director & Tel. No.

**Note:**
1. 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.
2. Where a director is resigning, copy of his resignation letter should be attached.

**Presented for filing by:**

Name: ____________________________ Accreditation Number: ____________________________

Address: ____________________________

Tel. No. & E-mail: ____________________________ Signature & Date: ____________________________
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 

<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares Allotted</th>
<th>Type of shares</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

1. 

<table>
<thead>
<tr>
<th>Address</th>
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</table>

City  
State  

2. 

<p>| | | |</p>
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<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares Allotted</th>
<th>Type of shares</th>
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<tbody>
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<tr>
<th>Address</th>
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<tr>
<th>City</th>
<th>State</th>
<th></th>
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3.

<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares Allotted</th>
<th>Type of shares</th>
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<tbody>
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<th>Address</th>
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<tr>
<th>City</th>
<th>State</th>
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4.

<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares Allotted</th>
<th>Type of shares</th>
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<th>Address</th>
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<table>
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<tr>
<th>City</th>
<th>State</th>
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5.

<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares Allotted</th>
<th>Type of shares</th>
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<tbody>
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<td></td>
<td></td>
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</tbody>
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<th>Address</th>
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<tr>
<th>City</th>
<th>State</th>
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6.

<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares Allotted</th>
<th>Type of shares</th>
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<tbody>
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<table>
<thead>
<tr>
<th>Address</th>
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</thead>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th></th>
</tr>
</thead>
</table>

**Signature of Director**

**Signature of Director**

**Name of Director & Tel. No.**

**Name of Director & 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. 
<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares</th>
<th>Type of shares</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>State</td>
<td></td>
</tr>
</tbody>
</table>

2.

<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares</th>
<th>Type of shares</th>
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</thead>
<tbody>
<tr>
<td>Address</td>
<td></td>
<td></td>
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<tr>
<td>City</td>
<td>State</td>
<td></td>
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</tbody>
</table>

3.

<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares</th>
<th>Type of shares</th>
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</thead>
<tbody>
<tr>
<td>Address</td>
<td></td>
<td></td>
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<tr>
<td>City</td>
<td>State</td>
<td></td>
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</tbody>
</table>

4.

<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares</th>
<th>Type of shares</th>
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</thead>
<tbody>
<tr>
<td>Address</td>
<td></td>
<td></td>
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<tr>
<td>City</td>
<td>State</td>
<td></td>
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</tbody>
</table>

5.

<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares</th>
<th>Type of shares</th>
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</thead>
<tbody>
<tr>
<td>Address</td>
<td></td>
<td></td>
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<tr>
<td>City</td>
<td>State</td>
<td></td>
</tr>
</tbody>
</table>

6.

<table>
<thead>
<tr>
<th>Name</th>
<th>No of shares</th>
<th>Type of shares</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>State</td>
<td></td>
</tr>
</tbody>
</table>

**Signature of Director**

**Signature of Director**

**Name of Director & Tel. No.**

**Name of Director & 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.
A. STATEMENT OF SHARE CAPITAL

THE NOMINAL SHARE CAPITAL OF THE ABOVE NAMED COMPANY IS:

AMOUNT IN WORDS

DIVIDED INTO OF 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 ______ 2000

Signature of Director ____________________________  Name of Director & Tel. No. ____________________________

NAME AND ADDRESS OF SHAREHOLDERS

<table>
<thead>
<tr>
<th>Name:</th>
<th>No. of Shares Allotted</th>
<th>Type of Shares</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>State</td>
<td></td>
</tr>
<tr>
<td>P.O. Box</td>
<td>Email</td>
<td></td>
</tr>
<tr>
<td>Name:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>State</td>
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<td>P.O. Box</td>
<td>Email</td>
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<td>Name:</td>
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<td>Address:</td>
<td></td>
<td></td>
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<tr>
<td>City</td>
<td>State</td>
<td></td>
</tr>
<tr>
<td>P.O. Box</td>
<td>Email</td>
<td></td>
</tr>
</tbody>
</table>

Signature of Director ____________________________  Name of Director & Tel. No. ____________________________

Presented for filing by:
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 & 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 N________ each

4. Issued share capital ____________________________ 5. Paid up capital __________________

6. Particulars of indebtedness (if any) ___________________________________________________

7. Financial year/Accounting Year End __________________________________________________

8. Turnover N_________________________ Net assets N________________________________

9. Particulars of persons who are Directors of the company at the date of this return

<table>
<thead>
<tr>
<th>Surname:</th>
<th>Others Names:</th>
<th>Nationality:</th>
<th>Age</th>
<th>Tel. No.:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Address</td>
<td></td>
<td></td>
<td>City</td>
<td></td>
</tr>
<tr>
<td>State</td>
<td></td>
<td></td>
<td>P.O. Box</td>
<td></td>
</tr>
<tr>
<td>Business Occupation</td>
<td></td>
<td></td>
<td>Email</td>
<td></td>
</tr>
</tbody>
</table>

| Surname: | Others Names: | Nationality: | Age | Tel. No.: |
Residential Address

<table>
<thead>
<tr>
<th>Surname:</th>
<th>Others Names:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nationality:</td>
<td>Age</td>
</tr>
<tr>
<td>Residential Address (in case of a corporation the registered or principal office):</td>
<td>City</td>
</tr>
<tr>
<td>State</td>
<td>P.O. Box</td>
</tr>
<tr>
<td>Business Occupation:</td>
<td></td>
</tr>
<tr>
<td>Particulars of other directorships:</td>
<td></td>
</tr>
</tbody>
</table>

Surname: 
Others Names: 
Nationality: 
Residential Address: (in case of a corporation the registered or principal office): 
State: P.O. Box: Email: 
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) & 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 |
|--------------------------------|----------------|-----------------|------------------|
| Full Name (Surname first) | Nationality | Residential Address | Shareholding |
| Full Name (Surname first) | Nationality | Residential Address | Shareholding |
| Full Name (Surname first) | Nationality | Residential Address | Shareholding |

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 & Tel. No.**

**Name of Secretary & 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. & E-mail: ___________________________ Signature & Date: ___________________

---

**CORPORATE AFFAIRS COMMISSION**

**FORM CAC 10A**

**ANNUAL RETURN FOR A COMPANY HAVING SHARES OTHER THAN A SMALL COMPANY**

*Pursuant to Sections 370 & 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 & 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**

<table>
<thead>
<tr>
<th>Surname:</th>
<th>Others Names:</th>
<th>Nationality:</th>
<th>Age</th>
<th>Tel. No.</th>
<th>Residential Address (in case Of a corporation the registered Or principal office)</th>
<th>State</th>
<th>City</th>
<th>P.O. Box</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business occupation and particulars of other directorships</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Surname:</th>
<th>Others Names:</th>
<th>Nationality:</th>
<th>Age</th>
<th>Tel. No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
4. Particulars of person who is Secretary of the Company at the date of this return.

<table>
<thead>
<tr>
<th>Full Name (registered name for Body Corporate or Firm) &amp; Tel. No.</th>
<th>Residential Address (In case of Corporation the Registered or Principal Address)</th>
<th>Particular of Registration (if a Firm or Company)</th>
<th>Date of Appointment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

5. Authorised share capital __________________ divided into ___________ shares of $ ________ 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 ________________________________

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

<table>
<thead>
<tr>
<th>Name and Residential Address</th>
<th>Nationality</th>
<th>Folio in Register</th>
<th>Shareholding</th>
<th>Account of Shares</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Transfer since last return</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

___________________________  ___________________________
Signature of Director        Signature of Secretary

___________________________  ___________________________
Name of Director & Tel. No.   Name of Secretary & 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. & E-mail: __________________________ Signature & 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 fourteenth day after the date of the general meeting for the year ______________.

1. Registered office address: __________________________________________

2. Situation of Registers of Members & 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

<table>
<thead>
<tr>
<th>Surname:</th>
<th>Others Names:</th>
<th>Nationality:</th>
<th>Age</th>
<th>Tel. No.</th>
<th>Residential Address</th>
<th>City</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>P.O. Box</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Business Occupation

Particulars of other directorships
<table>
<thead>
<tr>
<th>Surname:</th>
<th>Others Names:</th>
<th>Nationality:</th>
<th>Age</th>
<th>Tel. No.</th>
<th>Residential Address</th>
<th>City</th>
<th>State</th>
<th>P.O. Box</th>
<th>Email</th>
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</thead>
<tbody>
<tr>
<td>Business Occupation</td>
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<td>Particulars of other directorships</td>
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</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Full Name (registered name for Body Corporate or Firm) &amp; Tel. No.</th>
<th>Residential Address (In case of Corporate the Registered or Principal Address)</th>
<th>Particular of Registration (if a Firm or Company)</th>
<th>Date of Appointment</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

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 __________________________
**CORPORATE AFFAIRS COMMISSION**

**FORM CAC 10C**

**ANNUAL REPORT OF EXEMPTED FOREIGN COMPANY**

*Pursuant to Section 57*

<table>
<thead>
<tr>
<th>Company Name</th>
<th></th>
</tr>
</thead>
</table>

1. **Place/Country of Registration:**  
2. **Date of Registration & 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:**
8. Name and Address of Each Director, Partner or other Principal Officers of the Company since Date of Exemption and any changes therein:

<table>
<thead>
<tr>
<th>S/N</th>
<th>NAME</th>
<th>ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
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<td>6.</td>
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<tr>
<td>7.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9. Name and Address of Principal Representative of Company in Nigeria: ________________

____________________________________________________________________________
____________________________________________________________________________

___________________________
Signature of Director/Principal Representative

___________________________
Signature of Director/Principal Representative

___________________________
Name & Telephone Number

___________________________
Name & 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. & E-mail: ________________________________ Signature & 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

<table>
<thead>
<tr>
<th>Item</th>
<th>Number</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Bank Balance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii. Investments</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
iii. Amount owing from Debtors  
iv. Land and Interest in Land  
vi. Machines and Machinery  
vi. Computer Equipment  
vii. Furniture and Fixtures  
viii. Vehicles  
ix. Others  

**Gross Assets**

8. Statement of Liabilities

<table>
<thead>
<tr>
<th>Item</th>
<th>Number</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loans</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade Creditors</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>S/N</th>
<th>Asset or Money Unclaimed/Undistributed</th>
<th>Date Received</th>
<th>Person(s) Entitled</th>
<th>Reason(s) for Remaining Unclaimed/Undistributed</th>
</tr>
</thead>
</table>

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: ____________________  E-mail: ____________________
<table>
<thead>
<tr>
<th>Name:</th>
<th>Any Former Forename or Surname:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sex:</td>
<td>Age:</td>
</tr>
<tr>
<td>Nationality:</td>
<td>Any Former Nationality</td>
</tr>
<tr>
<td>Residential Address:</td>
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<td>City:</td>
<td>State:</td>
</tr>
<tr>
<td>Occupation:</td>
<td>E-mail:</td>
</tr>
<tr>
<td>Signature:</td>
<td>Date:</td>
</tr>
</tbody>
</table>

2. [Table content repeated for each entry 3-6]
### F. Particulars of Corporation which is a Proprietor:

<table>
<thead>
<tr>
<th>Corporate Name</th>
<th>Address</th>
<th>RC. No.</th>
<th>And Seal</th>
</tr>
</thead>
</table>

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

Name & Tel. No.:

Address:

Signature, Designation & Date:

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

Name & Tel. No.:

Address:

Signature, Designation & Date:

### G. Date of Commencement of Business:


---

### F. 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. & E-mail: ____________________________ Signature & 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 ___________ of ____________

Name, Tel. No. and signatures of all proprietors in the business:

Name & Tel No. Signature & Date

1. ____________________________ ____________________________

2. ____________________________ ____________________________

3. ____________________________ ____________________________

4. ____________________________ ____________________________

5. ____________________________ ____________________________
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 No. (if applicable): __________________________
Address: ____________________________________
Tel. No. & E-mail: __________________________ Signature & 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 _______ day of _______ 20____

Name, Tel. No. and signatures of all proprietors in the business:

<table>
<thead>
<tr>
<th>Name &amp; Tel No.</th>
<th>Signature &amp; Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
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</tbody>
</table>
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 No. (if applicable): _______________________

Address: __________________________________________________________

Tel. No. & E-mail: __________________________ Signature & 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 ___ day of __________ 20__

Name, Tel. No. and signatures of all proprietors in the business:

<table>
<thead>
<tr>
<th>Name &amp; Tel No.</th>
<th>Signature &amp; Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
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</tbody>
</table>
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 No. (if applicable): ______________________

Address: __________________________________________________________

Tel. No. & E-mail: ____________________________ Signature & Date: ______________________

CORPORATE AFFAIRS COMMISSION

CAC/BN/5

NOTICE OF CHANGE IN REGISTERED BUSINESS NAME PROPRIETORS

Pursuant to Section 577

Reg. No.: ____________________________

Name of Business: ____________________________

Date of Registration: ____________________________

Present Partners: ____________________________

New Proprietors: ____________________________

Dated this ___________ of ___________.

Name, Tel. No. and signatures of all proprietors in the business:

<table>
<thead>
<tr>
<th>Name &amp; Tel No.</th>
<th>Signature &amp; Date</th>
</tr>
</thead>
<tbody>
<tr>
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<td>4.</td>
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<td>5.</td>
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</tr>
</tbody>
</table>
6. ______________________________

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 No. (if applicable): _______________________________

Address: ______________________________________________________________________________________

Tel. No. & E-mail: _______________________________ Signature & 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:

<table>
<thead>
<tr>
<th>Name &amp; Tel No.</th>
<th>Signature &amp; Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
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</tbody>
</table>
### 6.

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 No. (if applicable): ___________________________

Address: __________________________________________________________

Tel. No. & E-mail: ___________________________ Signature & 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.

<table>
<thead>
<tr>
<th>Name:</th>
<th>Any Former Furname or Surname:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sex:</td>
<td>Age: Tel. No.:</td>
</tr>
<tr>
<td>Nationality:</td>
<td>Any Former Nationality</td>
</tr>
<tr>
<td>Residential Address:</td>
<td>City: State:</td>
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<tr>
<td>Occupation:</td>
<td>E-mail:</td>
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</tbody>
</table>

Signature: ___________________________ Date: ___________________________
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<tr>
<th>Name:</th>
<th>Any Former Furname or Surname:</th>
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<tbody>
<tr>
<td>Sex:</td>
<td>Age: Tel. No.:</td>
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<tr>
<td>Nationality:</td>
<td>Any Former Nationality</td>
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<tr>
<td>Residential Address</td>
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<tr>
<td>City: State:</td>
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<tr>
<td>Occupation: E-mail:</td>
<td></td>
</tr>
<tr>
<td>Signature: __________________________</td>
<td>Date: ____________</td>
</tr>
</tbody>
</table>

| 3. Name: |
| Any Former Furname or Surname: |
| Sex: Age: Tel. No.: |
| Nationality: Any Former Nationality |
| Residential Address |
| City: State: |
| Occupation: E-mail: |
| Signature: __________________________ | Date: ____________ |

| 4. Name: |
| Any Former Furname or Surname: |
| Sex: Age: Tel. No.: |
| Nationality: Any Former Nationality |
| Residential Address |
| City: State: |
| Occupation: E-mail: |
| Signature: __________________________ | Date: ____________ |

**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 ____________ of __________________________
Signature of Proprietor ___________________________ Name of Proprietor & 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. & E-mail: ___________________________ Signature & Date: ___________________________

CORPORATE AFFAIRS COMMISSION

FORM CAC/IT 2

CHANGE OF NAME PURSUANT TO SECTION 597

A. PRESENT NAME OF ORGANIZATION


B. PROPOSED NAME OF ORGANIZATION


C. 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 ☐
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

<table>
<thead>
<tr>
<th>S/N</th>
<th>NAME, ADDRESS, P.O. BOX, E-MAIL &amp; TEL. NO.</th>
<th>OCCUPATION</th>
<th>SIGNATURE</th>
<th>PASSPORT-SIZE PHOTOGRAPH</th>
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</thead>
<tbody>
<tr>
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</tbody>
</table>
C. REASONS FOR CHANGE OF TRUSTEES

D. ATTACHMENTS

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

EVIDENCE OF NEWSPAPER PUBLICATIONS ATTACHED

COPY OF NOTICE DISPLAYED IN HEADQUARTERS AND BRANCHES ATTACHED

UPDATED ANNUAL RETURNS YES

DATED THIS ___________ DAY OF ______________________________, 20 ________

_________________________________  __________________________
Signature of Chairman                      Signature of Secretary
Name of Chairman & Tel. No.                                Name of Secretary & 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. & E-mail: ______________________ Signature & Date: ______________________

CORPORATE AFFAIRS COMMISSION

FORM CAC/IT 1

INCORPORATED TRUSTEES APPLICATION FORM

NAME OF THE ASSOCIATION

REGISTERED OFFICE ADDRESS

AIMS AND OBJECTS OF THE ASSOCIATION

<table>
<thead>
<tr>
<th>S/N</th>
<th>AIMS/OBJECTS</th>
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<tr>
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</tbody>
</table>
### 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:** ________________

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   - Age: 
   - Tel. No.: 
   - Nationality: 
   - Permanent Address:
     - City: 
     - State: 
   - Occupation: 
   - E-mail: 

   **Signature:** ___________________________  **Date:** ________________

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   - Age: 
   - Tel. No.: 
   - Nationality: 
   - Permanent Address:
     - City: 
     - State: 
   - Occupation: 
   - E-mail: 

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   - Tel. No.: 
   - Nationality: 
   - Permanent Address:
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     - State: 
   - Occupation: 
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**PARTICULARS OF SECRETARY**

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<thead>
<tr>
<th>Surname:</th>
<th>Other Names:</th>
<th>Accreditation No. (if applicable)</th>
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<tbody>
<tr>
<td>Address (In case of Corporate the Registered or Principal Address)</td>
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**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

**Signature of Chairman** ___________________________ **Signature of Secretary** ___________________________

**Name of Chairman & Tel. No.** ___________________________ **Name of Secretary & Tel. No.** ___________________________
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:
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
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.
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.

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# Particulars of Governing Body (Executives)

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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 & Tel. No. 

Name of Secretary & 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. & E-mail: ________________________________ Signature & Date: ________________________________

Schedule 3

Fees
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<tr>
<td>1.</td>
<td>Reservation of Name</td>
<td>N500.00</td>
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<tr>
<td>2.</td>
<td>Registration of private company with share capital of N1million or less</td>
<td>N10,000.00</td>
</tr>
<tr>
<td>3.</td>
<td>Registration of private company with share capital above N1million</td>
<td>N10,000.00 for every N1million or part thereof</td>
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<td>4.</td>
<td>Registration of public company with share capital of N1million or less</td>
<td>N20,000.00</td>
</tr>
<tr>
<td>5.</td>
<td>Registration of public company with share capital above N1million</td>
<td>N20,000.00 for every N1million or part thereof</td>
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<tr>
<td>6.</td>
<td>Registration of company not having share capital</td>
<td>N20,000.00</td>
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<tr>
<td>7.</td>
<td>Filing of notice of exemption of foreign companies from registration</td>
<td>N30,000.00</td>
</tr>
<tr>
<td>8.</td>
<td>Registration of increase in share capital of private company</td>
<td>N10,000.00 for every N1million or part thereof</td>
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<tr>
<td>9.</td>
<td>Registration of increase in share capital of public company</td>
<td>N20,000.00 for every N1million or part thereof</td>
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<tr>
<td>10.</td>
<td>Re-instatement/Relisting of company name</td>
<td>N25,000.00</td>
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<tr>
<td>11.</td>
<td>Registration of charges for private company</td>
<td>N10,000.00 for every N1million or part thereof</td>
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<td>12.</td>
<td>Registration of charges for public company</td>
<td>N20,000.00 for every N1million or part thereof</td>
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<td>13.</td>
<td>Filing of annual return for a small company</td>
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<td>No.</td>
<td>Description</td>
<td>Fee</td>
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<td>14</td>
<td>Filing of annual return for Private company other than a small company</td>
<td>N3000.00</td>
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<tr>
<td>15</td>
<td>Filing of annual return for public company</td>
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<td>16</td>
<td>Filing of annual return for company Limited by Guarantee</td>
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<td>Filing of annual report by foreign companies</td>
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<td>Filing of statement in form of schedule 14 under section 553</td>
<td>N10,000.00</td>
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<td>Filing of notice of merger/acquisition</td>
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<td>20</td>
<td>Filing of special resolution for merger</td>
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<td>21</td>
<td>Filing of other documents relating to merger</td>
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<td>Filing of statutory declaration of solvency</td>
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<td>Registration of appointment of liquidator</td>
<td>N10,000.00</td>
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<td>Registration of resolution for winding up</td>
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<td>25</td>
<td>Filing of return of final meeting and account of liquidation</td>
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<td>Filing of notice of change of company name</td>
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<td>Filing of notice of alteration of memorandum and articles of association</td>
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<td>Filing of notice/deed of release</td>
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<td>29</td>
<td>Filing of notice of changes in particulars of directors</td>
<td>N2,000.00</td>
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<td>30</td>
<td>Filing of return of allotment and or notice of change in shareholding</td>
<td>N2,000.00</td>
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<td>Filing of notice of change in registered address</td>
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<td>32</td>
<td>Filing of notice of appointment of receiver</td>
<td>N10,000.00</td>
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<td>33</td>
<td>Filing of notice of discharge of receiver</td>
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<td>Filing of notice of change of signature</td>
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<tr>
<td>35</td>
<td>Filing of notice of reduction in share capital by public company</td>
<td>N20,000.00</td>
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<tr>
<td>36</td>
<td>Filing of notice of reduction in share capital by private company</td>
<td>N10,000.00</td>
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<tr>
<td>37</td>
<td>Filing of deed of release by public company</td>
<td>N10,000.00</td>
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<tr>
<td>38</td>
<td>Filing of deed of release by private company</td>
<td>N5,000.00</td>
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<td>Application for extension of time for holding of annual general meeting by public company</td>
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<tr>
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<td>Application for extension of time for holding of annual general meeting by private company</td>
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| 41  | Express company registration service                                          | N50,000.00 | (excluding
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<th>Description</th>
<th>Fee</th>
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</thead>
<tbody>
<tr>
<td>42</td>
<td>Letter of Good Standing</td>
<td>N10,000.00</td>
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<tr>
<td>43</td>
<td>Other filings (miscellaneous)</td>
<td>N2,000.00</td>
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<tr>
<td>44</td>
<td>Certified true copy of certificate of registration</td>
<td>N10,000.00</td>
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<tr>
<td>45</td>
<td>Certified true copies of memorandum and articles of association</td>
<td>N3,000.00</td>
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<tr>
<td>46</td>
<td>Electronic Search</td>
<td>N1000.00 per company</td>
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<td>47</td>
<td>Manual Search by customers</td>
<td>N2000.00 per company file</td>
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<td>48</td>
<td>Manual Search Report prepared by officers of the Commission</td>
<td>N5000.00</td>
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<td>49</td>
<td>Certified true copies of other documents</td>
<td>N2,000.00 per document</td>
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<tr>
<td>50</td>
<td>Consent for Restricted Names</td>
<td>N5,000.00</td>
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**Business Name**

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
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<tbody>
<tr>
<td>51</td>
<td>Reservation of Name</td>
<td>N500.00</td>
</tr>
<tr>
<td>52</td>
<td>Registration of business name</td>
<td>N10,000.00</td>
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<tr>
<td>53</td>
<td>Filing of notice of change of business name</td>
<td>N5,000.00</td>
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<td>54</td>
<td>Filing of notice of change in business address</td>
<td>N1,000.00</td>
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<tr>
<td>55</td>
<td>Filing of notice of change in proprietorship</td>
<td>N1,000.00</td>
</tr>
<tr>
<td>56</td>
<td>Filing of annual return</td>
<td>N1000.00</td>
</tr>
<tr>
<td>57</td>
<td>Filing of notice of cessation of business</td>
<td>N1000.00</td>
</tr>
<tr>
<td>58</td>
<td>Filing of other documents (miscellaneous)</td>
<td>N1000.00</td>
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<td>59</td>
<td>Search on business name file</td>
<td>N1000.00 per business name file</td>
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<tr>
<td>60</td>
<td>Certified true copy of business name certificate of registration</td>
<td>N5,000.00</td>
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<td>61</td>
<td>Certified true copies of other documents</td>
<td>N2,000.00 per document</td>
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</table>

**Incorporated Trustee**

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Fee</th>
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<tbody>
<tr>
<td>62</td>
<td>Reservation of Name</td>
<td>N500.00</td>
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<tr>
<td>63</td>
<td>Incorporation of trustees</td>
<td>N30,000.00</td>
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<tr>
<td>64</td>
<td>Filing of notice of change of name</td>
<td>N10,000.00</td>
</tr>
<tr>
<td>65</td>
<td>Filing of notice of change in trustees</td>
<td>N10,000.00</td>
</tr>
<tr>
<td>66</td>
<td>Filing of notice of amendment of constitution</td>
<td>N6,000.00</td>
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<td>67</td>
<td>Filing of annual return</td>
<td>N5,000.00</td>
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<tr>
<td>68</td>
<td>Filing of notice of court order for dissolution of incorporated trustees</td>
<td>N5,000.00</td>
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<tr>
<td>69</td>
<td>Filing of other documents (miscellaneous)</td>
<td>N1,000.00</td>
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</tbody>
</table>
70. Search on incorporated trustees file  
71. Certified true copy of certificate of incorporation  
72. Certified true copy of constitution  
73. Certified true copy of incorporation form  
74. Certified true copies of other documents  

---

**PENALTIES**

<table>
<thead>
<tr>
<th>S/N</th>
<th>SUBJECT</th>
<th>FEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Late filing of increase in share capital of public company</td>
<td>N10,000.00</td>
</tr>
<tr>
<td>2.</td>
<td>Late filing of increase in share capital of private company</td>
<td>N5,000.00</td>
</tr>
<tr>
<td>3.</td>
<td>Late filing of annual return for small company</td>
<td>N3,000.00 per year</td>
</tr>
<tr>
<td>4.</td>
<td>Late filing of annual return for a private company other than a small company</td>
<td>N5000.00 per year</td>
</tr>
<tr>
<td>5.</td>
<td>Late filing of annual return for public company</td>
<td>N10,000 per year</td>
</tr>
<tr>
<td>6.</td>
<td>Late filing of annual return for Company Limited by Guarantee</td>
<td>N5,000.00 per year</td>
</tr>
<tr>
<td>7.</td>
<td>Late filing of statement in form of schedule 14 under section 553</td>
<td>N100.00 per day for each director, company secretary and company</td>
</tr>
<tr>
<td>8.</td>
<td>Late filing of notice of appointment of liquidator</td>
<td>N5,000.00</td>
</tr>
<tr>
<td>9.</td>
<td>Late filing of resolution for winding up</td>
<td>N500.00 for each director and the company secretary</td>
</tr>
<tr>
<td>10.</td>
<td>Late filing of notice of change of company name</td>
<td>N5,000.00</td>
</tr>
<tr>
<td>11.</td>
<td>Late filing of notice in alteration of memorandum and articles of association</td>
<td>N5,000.00</td>
</tr>
<tr>
<td>12.</td>
<td>Late filing of notice/deed of release</td>
<td>N5,000.00</td>
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<tr>
<td>13.</td>
<td>Late filing of notice of changes in particulars of directors</td>
<td>N5,000.00</td>
</tr>
<tr>
<td>14.</td>
<td>Late filing of return of allotment by public company</td>
<td>N10,000.00</td>
</tr>
<tr>
<td>15.</td>
<td>Late filing of return of allotment by private</td>
<td></td>
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</table>
16. Late filing of notice of change in shareholding  N5,000.00
17. Late filing of notice of change in registered address N50.00 per day 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 per proprietor
22. Late filing of notice of change in business address  N50.00 per proprietor
26. Late filing of notice of change in proprietorship  N50.00 per proprietor
27. Late filing of annual return  N2,500.00
28. Late filing of notice of cessation of business  N1000.00

**Incorporated Trustee**
30. Late filing of annual return  N5000.00

**FORMS**

<table>
<thead>
<tr>
<th>S/N</th>
<th>SUBJECT</th>
<th>FEE</th>
</tr>
</thead>
<tbody>
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<td><strong>Company</strong></td>
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<tr>
<td>1.</td>
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<td>2.</td>
<td>Others</td>
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<tr>
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<td><strong>Business Name</strong></td>
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<tr>
<td>3.</td>
<td>Registration form</td>
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<td>4.</td>
<td>Others</td>
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<tr>
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<td><strong>Incorporated Trustee</strong></td>
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<td>5.</td>
<td>Set of incorporation forms</td>
<td>N1,000.00</td>
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<tr>
<td>6.</td>
<td>Others</td>
<td>N100.00 per form</td>
</tr>
</tbody>
</table>

**Accreditation**  N5000.00
Schedule 4

Standardised Memorandum and Articles of Association
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 conductive 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 ₦__________ divided into ___________________ ordinary shares of ₦__________ 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.

| NAMES, ADDRESSES AND DESCRIPTIONS OF SUBSCRIBERS | NO. OF SHARES TAKEN BY EACH SUBSCRIBER | SIGNATURES OF SUBSCRIBERS |
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.

<table>
<thead>
<tr>
<th>NAMES, ADDRESSES AND DESCRIPTIONS OF SUBSCRIBERS</th>
<th>SIGNATURES OF SUBSCRIBERS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Nation 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.

SGD

Dr. Olusegun Aganga, CON
Honourable Minister of Trade & Investment