



COMPANIES REGULATIONS 2021



Corporate Affairs Commission

December 2020

Contents

REGULATIONS MADE UNDER COMPANIES AND ALLIED MATTERS ACT, 2020	1
PART 1.....	1
1. CITATION	1
2. FORMS IN SCHEDULE.....	1
3. AUTHENTICATION OF DOCUMENTS	1
4. DOCUMENTS TO BE IN ENGLISH LANGUAGE.....	1
5. SUFFICIENT ADDRESS.....	1
6. VERIFICATION OF ADDRESS	1
7. SAME-DAY POST-INCORPORATION/REGISTRATION SERVICE.....	1
PART 2.....	2
8. COMPANY LIMITED BY GUARANTEE - Section 26.....	2
9. CHANGE OF NAME - Section 30.....	2
10. REGISTRATION - Section 41.....	2
11. REQUIREMENTS AS TO SHARE CAPITAL - Section 57	2
12. POWER TO EXEMPT FOREIGN COMPANIES - Section 80.....	2
13. MINIMUM ISSUED SHARE CAPITAL (EXISTING COMPANY) - Section 124.....	2
14. ALLOTMENT OF SHARES - Section 149	3
15. ANNUAL GENERAL MEETING OF PRIVATE COMPANY - Section 240.....	3
16. ELECTRONIC MEETING OF DIRECTORS - Section 289 (1).....	3
17. RESTRICTION OF PROTECTED AND PERSONAL INFORMATION - Section 326.....	3
18. PERMITTED USE OR DISCLOSURE OF PROTECTED INFORMATION BY THE COMMISSION – Sections 326 & 327.....	4
19. QUALIFICATIONS OF A SMALL COMPANY – Section 394.....	4
20. COMPANIES QUALIFYING AS SMALL: PARENT COMPANIES – Section 395	4
21. CERTIFICATE BY SMALL COMPANY IN ANNUAL RETURNS – Section 423	4
22. APPOINTMENT OF SUPERVISOR IN COMPANY VOLUNTARY ARRANGEMENT - Section 437	4
23. RETURNS BY OFFICERS IN WINDING-UP – Section 697	4
24. ACCREDITATION OF INSOLVENCY PRACTITIONERS - Section 705	4
25. FOREIGN LIMITED LIABILITY PARTNERSHIP -Section 788 (2).....	5
26. APPLICATION OF SECTIONS 80 – 84 OF THE ACT TO LIMITED LIABILITY PARTNERSHIP	5
27. CLASSIFICATION OF ASSOCIATIONS - Section 824	5
28. SUSPENSION OF TRUSTEES, ETC. - Section 839.....	5
29. BOARD OF ENQUIRY INTO THE AFFAIRS OF AN ASSOCIATION – Section 839 (7).....	6
30. APPOINTMENT OF INTERIM MANAGERS - Section 839	6
31. DEFINITION OF CERTAIN TERMS IN SECTION 839	7
32. BI-ANNUAL STATEMENTS BY INCORPORATED TRUSTEES - Section 845	7
33. ACCOUNTING RECORDS AND STATEMENT OF ACCOUNTS - Section 846	7
34. FORM OF ACCOUNTS	7
35. MERGER OF ASSOCIATIONS - Section 849	7
36. ADDITIONAL RECORDS TO BE KEPT BY INCORPORATED TRUSTEES	7
37. TIMELINE FOR FILING OF POST-INCORPORATION APPLICATIONS FOR INCORPORATED TRUSTEES	8
38. THE ADMINISTRATIVE PROCEEDINGS COMMITTEE - Section 851	8

39.	REFERRAL TO THE ADMINISTRATIVE PROCEEDINGS COMMITTEE.....	8
40.	NOTICE TO PARTIES.....	8
41.	FILING OF BRIEFS AND EXCHANGE OF PLEADINGS.....	8
42.	EXTENSION OF TIME.....	8
43.	SETTING DOWN FOR HEARING.....	8
44.	VENUE OF SITTING FOR ADMINISTRATIVE PROCEEDINGS COMMITTEE.....	9
45.	RULES OF EVIDENCE.....	9
46.	DUTY TO SEEK COMMENTS OF GOVERNMENT DEPARTMENT OR OTHER BODY - Section 853.....	9
47.	<i>ILLITERATE JURAT</i> FOR SIGNATURE BY AN ILLITERATE.....	9
48.	ATTESTATION FOR SIGNATURE BY A MINOR.....	9
49.	INTERPRETATION.....	9
Forms.....		11
Application to register a company.....		11
Notice of financial year end and changes therein (CAC 02).....		25
Notice of change of name (CAC 3).....		26
Application for re-registration (CAC 4).....		27
Directors' solvency statement (CAC 4A).....		29
Return of Allotment of shares (CAC 5).....		31
Notice of consolidation, sub-division, redemption of share or re-conversion of shares into stocks (CAC 5A).....		34
Notice of registered or head office address (CAC 6).....		37
Appointment of director (CAC 7).....		39
Notice of vacation of office/removal of director (CAC 7A).....		41
Notice of change in particulars of director (CAC 7B).....		43
Appointment of secretary (CAC 8).....		45
Notice of removal of secretary (CAC 8A).....		47
Notice of change in particulars of secretary (CAC 8B).....		48
Particulars of charge (CAC 9).....		51
Statement of satisfaction of whole or in part of a charge (CAC 10).....		54
Appointment of an administrator, receiver, receiver manager or supervisor for company voluntary arrangement (CAC 11).....		57
Notice of cessation to act as a receiver, receiver manager or supervisor (CAC 12).....		60
Application of striking-off by company (CAC 13).....		62
Notice of statutory declaration of solvency (CAC 14).....		64
Notice of resolution for voluntary winding up (CAC 15).....		66
Appointment of liquidator (CAC 16).....		68
Notice of return of final meeting (CAC 17).....		70
Fourteenth schedule (CAC 18).....		72
Annual return of companies (CAC 19).....		74
Extension of time to hold Annual General Meeting (CAC 20).....		83
Notice of exemption of foreign company (CAC 21).....		85
Annual report of exempted foreign company (CAC 22).....		87
Notice of Persons with Significant Control (CAC-PSC 01).....		89
CAC-PSC01.....		89

Notice of Persons with Significant Control	89
Details of the person with significant control	89
Notice of Change in Details or Shares of Persons with Significant Control	96
CAC-PSC02	96
Change of Details or Shares of Persons with Significant Control (PSC)	96
Application for accreditation of agent/professional (CAC-MISC 01)	101
Application for accreditation of insolvency practitioners (CAC-MISC 02)	102
Application for creation of an electronic account (CAC-MISC 03)	105
Application to register a Limited Liability Partnership (LLP) (CAC/LLP 01)	108
Notice of change in registered office or head office address of LLP (CAC/LLP 02)	119
Application of change of name of LLP (CAC/LLP 03)	121
Notice of change in particulars of partner of LLP (CAC/LLP 04)	123
Admission of partner of LLP (CAC/LLP 05)	126
Cessation of partner of an LLP (CAC/LLP 06)	129
Annual return of LLP (CAC/LLP 07)	131
Application to register Limited Partnership (LP) (CAC/LP 01)	139
Notice of change in principal place of business or branch address (CAC/LP 02)	145
Change of name of an LP (CAC/LP 03)	147
Annual return of LP (CAC/LP 04)	149
Notice of change/correction in particulars of partner of an LP (CAC/LP 05)	153
Notice of change in object(s) of an LP (CAC/LP 06)	155
Notice of cessation of an LP (CAC/LP 07)	157
Application to register Business Name (CAC/BN 01)	158
Notice of change in principal place of business or branch address of Business Name (CAC/BN 02)	163
Change of name of Business Name	165
Notice of change in object(s) of Business Name (CAC/BN 04)	166
Notice of change/correction in particulars of proprietor/partner (CAC/BN 05)	167
Annual return of Business Name (CAC/BN 06)	169
Application to register Incorporated Trustee (CAC/IT 01)	173
Change of name of Incorporated Trustees (CAC/IT 2)	177
Replacement/appointment and change in particulars of trustee (CAC/IT 03)	179
Annual return of Incorporated Trustees (CAC/IT 04)	183
Bi-annual statement of Incorporated Trustees (CAC/IT 05)	187
Notice of merger of Incorporated Trustees (CAC/IT 06)	189
Notice of alteration of constitution of Incorporated Trustees (CAC/IT 07)	193
Specimen of Certificate of registration	195
Private company limited by shares	195
.....	195
Limited by Guarantee	196
Limited Liability Partnership	197
Limited Partnership	198
Business Name	199
Incorporated Trustees	200

Fees.....	201
Companies	201
Limited Liability Partnerships (LLP).....	203
Limited Partnerships (LP).....	204
Business Names	204
Incorporated Trustees	204
Annual Registration of Agents/Professionals/Insolvency Practitioners	205
Value Added Service	205
Website Search	205
Appointments.....	205
Bulk Products.....	205
DVD Directories	205
Penalties	206
SIXTEENTH SCHEDULE.....	207
PRIVATE COMPANY LIMITED BY SHARES	207
MEMORANDUM OF ASSOCIATION	207
SEVENTEENTH SCHEDULE	209
PUBLIC COMPANY LIMITED BY SHARES	209
MEMORANDUM OF ASSOCIATION	209
EIGHTEENTH SCHEDULE.....	211
COMPANY LIMITED BY GUARANTEE MEMORANDUM OF ASSOCIATION	211
NINETEENTH SCHEDULE	213
UNLIMITED COMPANY MEMORANDUM OF ASSOCIATION	213
TWENTIETH SCHEDULE	215
TWENTY-FIRST SCHEDULE	240
TWENTY-SECOND SCHEDULE.....	254

PART 1

1. CITATION

These regulations may be cited as **Companies Regulation 2021**

2. FORMS IN SCHEDULE

- 1) The forms set out in the Schedule to these regulations shall be used for the purposes of the Act, and the particulars contained in those forms are prescribed particulars required under the Act.
- 2) A form in the Schedule may be varied by the Commission as the circumstances may require in any particular case.

3. AUTHENTICATION OF DOCUMENTS

- 1) Where documents are electronically submitted, they are deemed duly authenticated when submitted through the entity's account on the Commission's portal
- 2) Documents electronically submitted through an accredited agent on the agent's account on the Commission's portal are deemed duly authenticated.
- 3) Where the Commission requires submission of physical documents, persons signing shall state their full names, telephone numbers, email addresses, the date and capacities in which they sign.
- 4) Where signatures are required on documents;
- 5) Where documents are submitted electronically, they are deemed duly authenticated and submitted when done through an accredited agent or on an entity's electronic account on the Commission's portal.

4. DOCUMENTS TO BE IN ENGLISH LANGUAGE

- (1) All documents delivered to the Commission must be in English language.
- (2) Where documents are in any other language, the documents shall be translated into English language and confirmed by a Notary Public licenced as such in Nigeria or any other part of the world.

5. SUFFICIENT ADDRESS

- (1) 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. Such detail may include landmarks.
- (2) Where an address is not traceable, an alternative contact address shall be provided.

6. VERIFICATION OF ADDRESS

- (1) 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.
- (2) The verification shall be conducted at the expense of the Commission provided that where such address is found to be false the entity or its promoters shall be liable to reimburse the Commission for the cost of the verification.
- (3) Nothing in this Regulation shall affect the provisions of any law in force in Nigeria imposing penalties in respect of perjury.

7. SAME-DAY POST-INCORPORATION/REGISTRATION SERVICE

The Commission's Same-Day post-incorporation/registration service shall be available subject to the following –

- (1) Receipt of the complete and competent application for the service not later than 1:00pm same day; and
- (2) Confirmation of payment of the applicable fee for the service not later than 1:00pm same day.
- (3) Same-Day post-incorporation/registration service shall not apply to applications that would require inputs from any authority or organisation at the instance of the Commission.

PART 2

8. COMPANY LIMITED BY GUARANTEE - Section 26

- 1) An application for incorporation of company limited by guarantee shall not require publications where the Attorney-General has given consent for registration.
- 2) Where the Attorney-General has not made a decision within 30 days, the Commission shall cause the application to be advertised in the prescribed form in three national daily newspapers inviting objections within 28 days of the last publication.
- 3) The advertisement of the application shall be at the expense of the applicant.
- 4) Where there is no objection, the Commission shall register the association.
- 5) Where there is an objection, the Commission may uphold or reject the objection.
- 6) Where the Commission rejects the objection, it shall register the company.
- 7) Where the Attorney-General makes a decision outside 30 days, the Commission shall not be bound by the decision.

9. CHANGE OF NAME - Section 30

The Commission shall publish the list of companies that have changed names after the commencement of this Regulations in one national daily newspaper annually and retain same on its website to be updated from time to time.

10. REGISTRATION - Section 41

- 1) The Commission shall publish notice of withdrawal, cancellation or revocation of certificates fraudulently, unlawfully or improperly procured annually in the Federal Gazette and retain same on its website to be updated from time to time.
- 2) Such withdrawal, cancellation or revocation shall be after full inquiry by the Administrative Proceeding Committee and without prejudice to persons that have incurred losses as a result of incorporation of the company.

11. REQUIREMENTS AS TO SHARE CAPITAL - Section 57

The solvency statement required under section 57 (5)(b) shall be in format of Form CAC 12.

12. POWER TO EXEMPT FOREIGN COMPANIES - Section 80

The Minister shall cause to be published annually in the Federal Government Gazette and on the Commission's website names of foreign companies granted exemption from incorporation and those whose exemptions have been revoked.

13. MINIMUM ISSUED SHARE CAPITAL (EXISTING COMPANY) - Section 124

- 1) Where, at the commencement of the Act, a company has unissued shares in its capital, the company shall not later than 30th June, 2021 fully issue such shares.
- 2) Notice of issue delivered to the Commission for registration shall be exempted from payment of filing fees.
- 3) Where a company to which this regulation applies fails to comply with this regulation, the company and every officer of the company shall be liable to a daily default penalty as prescribed by the Commission.

14. ALLOTMENT OF SHARES - Section 149

- 1) Allotment of shares shall be done at the same time the shares are issued.
- 2) A private company may delegate the power to issue and allot shares to the board of directors.
- 3) A public company may delegate the power to issue and allot shares to the board of directors if -
 - (a) it is authorised by the articles generally or specifically; or
 - (b) it is authorised by resolution of the company in general meeting stating -
 - i. the maximum number of shares that the board should issue
 - ii. the specific transaction that the shares should be issued for, and
 - iii. the time following the passing of the resolution, within which the board should issue the shares failing which the authorisation shall lapse.

15. ANNUAL GENERAL MEETING OF PRIVATE COMPANY - Section 240

- (1) Where the general meeting of a private company is held electronically, the minutes of the meeting shall indicate that fact.
- (2) For the purpose of section 240 (1), it shall be sufficient to reflect the registered office address of the company as the physical venue of the meeting provided that a director and the company secretary (if any) shall be present at the physical venue of the meeting.
- (3) Where the registered office address of the company can not be used due to the absence of a director and the company secretary (if any) at such address, any other address in Nigeria would suffice for purposes of recording the minutes.

16. ELECTRONIC MEETING OF DIRECTORS - Section 289 (1)

- (1) Directors may, in the exercise of their power to regulate their meeting as they think fit, hold their meetings electronically and by any means that would allow all directors to participate, speak and vote at the meeting.
- (2) Where the meeting of the directors is held electronically, the minutes of the meeting shall indicate that fact.
- (3) For the purpose of section 289 (1), it shall be sufficient to reflect the registered office address of the company as the physical venue of the meeting provided that a director and the company secretary (if any) shall be present at the physical venue of the meeting.
- (4) Where the registered office address of the company can not be used due to the absence of a director and the company secretary (if any) at such address, any other address in Nigeria would suffice for purposes of recording the minutes.

17. RESTRICTION OF PROTECTED AND PERSONAL INFORMATION - Section 326

- (1) Protected or personal information may be restricted from use or disclosure on the register available for inspection by the public.
- (2) Any interested person may apply for restriction of protected and personal information if he or someone living with him –
 - a) has been attached or is under threat of imminent danger to life;
 - b) is a target of extremists;
 - c) is active in the defence industry or security and law enforcement agencies;
 - d) is a supplier to the defence industry or security and law enforcement agencies;
 - e) has a diplomatic status;
 - f) is a person of international repute and restriction is necessary for public interest and safety; or
 - g) would be compromised in safety.
- (3) An application for restriction of protected and personal information shall be accompanied by evidence in support, including any of the following:
 - (a) extract of police diary in case of attacks in the past;
 - (b) evidence of an attack, threat or imminent attack;

- (c) evidence of engagement in the defence industry or security and law enforcement agencies whose activities put the person at risk; or
 - (d) such other evidence as may be considered relevant to the particular circumstance
- (4) Notwithstanding sub-regulations (1) – (3) above and in line with the Nigeria Data Protection Regulation 2019, the Commission may decline to issue certified true copies of documents that contain information about the address, actual date of birth, signature and identification number of an individual and issue certified extracts instead.

18. PERMITTED USE OR DISCLOSURE OF PROTECTED INFORMATION BY THE COMMISSION – Sections 326 & 327

- 1) Protected information may be disclosed by the Commission to designated public authorities.
- 2) Protected information may be disclosed by the Commission to credit reference agencies.
- 3) Request for disclosure shall be supported by verifiable reasons.
- 4) A person aggrieved by the decision of the Commission refusing disclosure may apply to the Federal High Court for a review of the decision.

19. QUALIFICATIONS OF A SMALL COMPANY – Section 394

A company qualifies as a small company in a financial year if –

- 1) It is a private company;
- 2) Its turnover is not more than the amount prescribed by the Finance Act from time to time;
- 3) Its net assets value is not more than half the value of the prescribed turnover;
- 4) None of its members is an alien;
- 5) None of its members is a government, government corporation or agency or its nominee; and
- 6) In the case of the company having share capital, the directors within themselves hold at least 51% of its equity share capital.

20. COMPANIES QUALIFYING AS SMALL: PARENT COMPANIES – Section 395

A holding company qualifies as a small company in a financial year if its subsidiaries together qualify as a small group.

21. CERTIFICATE BY SMALL COMPANY IN ANNUAL RETURNS – Section 423

A private company shall submit a certificate under section 423 if it is a small company in accordance with clause 17.

22. APPOINTMENT OF SUPERVISOR IN COMPANY VOLUNTARY ARRANGEMENT - Section 437

- 1) Only a person qualified to practice as an insolvency practitioner under the Act shall be appointed supervisor in a company voluntary arrangement.
- 2) Notice of his appointment as Supervisor shall be filed with the Commission within 14 days of his appointment.
- 3) The notice shall be in the format prescribed in **Form CAC 11**

23. RETURNS BY OFFICERS IN WINDING-UP – Section 697

Return by officers in winding-up shall be in the format prescribed in Form 72 of the Companies Proceedings Rules or as may be applicable from time to time and with necessary modifications.

24. ACCREDITATION OF INSOLVENCY PRACTITIONERS - Section 705

- (1) Members of the following professional bodies may apply to the Commission for accreditation as insolvency practitioners –
 - (a) Business Rescue and Insolvency Practitioners Association of Nigeria;
 - (b) Nigerian Bar Association;
 - (c) Institute of Chartered Accountants of Nigeria;
 - (d) Association of National Accountants of Nigeria; and
 - (e) Institute of Chartered Secretaries and Administrators of Nigeria.
- (2) Requirements for accreditation shall include the following –

- (a) Duly completed Form CAC-MISC 02
 - (b) Payment of prescribed application fee;
 - (c) Evidence of membership of relevant professional body;
 - (d) Evidence of practice as insolvency practitioner for not less than five years immediately preceding the date of application;
 - (e) Evidence of eligibility to practice for the current year; and
 - (f) Evidence of completion of accredited course of continuous learning administered by the relevant professional body in the preceding year (in the case of renewal accreditation).
- (3) Accreditation by the Commission as insolvency practitioner shall be renewable every two years and at no cost.
 - (4) Accreditation may be withdrawn by the Commission where the holder of the accreditation is disqualified from practice by professional body or in any other case if it appears to the Commission not fit to act as an insolvency practitioner.

25. FOREIGN LIMITED LIABILITY PARTNERSHIP -Section 788 (2)

A foreign limited liability partnership (LLP) may apply to the Minister for exemption from incorporation if it is an –

- 1) LLP invited to Nigeria by or with the approval of the Federal Government to execute any specified individual project.
- 2) LLP in Nigeria for the execution of specific individual loan projects on behalf of a donor country or international organization.
- 3) LLP owned by a foreign government and engaged solely in export promotion activities.
- 4) An engineering and technical expert engaged on any individual specialist project under contract with any of the governments in the Federation or any of their agencies or with any other body or person, where such contract has been approved by the Federal Government.

26. APPLICATION OF SECTIONS 80 – 84 OF THE ACT TO LIMITED LIABILITY PARTNERSHIP

The provisions of sections 80 – 84 of the Act relating to companies shall apply to limited liability partnership except so far as they are inconsistent with the express provisions of the Act.

27. CLASSIFICATION OF ASSOCIATIONS - Section 824

The following classifications shall apply to incorporated trustees –

- 1) Religious
- 2) Educational
- 3) Literary
- 4) Scientific
- 5) Social
- 6) Developmental
- 7) Cultural
- 8) Sporting
- 9) Charitable
- 10) Others

28. SUSPENSION OF TRUSTEES, ETC. - Section 839

- (1) The Commission may suspend trustees after it has –
 - (a) conducted a full enquiry into the circumstances stated in section 839 (1) of the Act, and
 - (b) afforded the trustees a fair opportunity to respond to any allegation of wrong-doing under the subsection.
- (2) The Commission may also suspend trustees where it has issued a directive to the trustees to remedy a wrong-doing after an enquiry and the trustees have failed, refused or neglected to remedy the wrong-doing within the period specified in the directive.
- (3) An enquiry may be instituted into the affairs of the trustees where it appears from the records available to the Commission in the performance of its functions or from a petition that the

trustees or any of them are or have been guilty of any wrong-doing under section 839 (1) of the Act.

- (4) A petition under sub-regulation (3) of this regulation may be made by any of the following persons –
- (a) any public authority,
 - (b) a member of the governing body or council,
 - (c) one or more trustees,
 - (d) an officer of the association,
 - (e) a member of the association,
 - (f) an employee of the association,
 - (g) an auditor of the association,
 - (h) a donor, and
 - (i) any person having verifiable information on any act of wrong-doing by the trustees or association.
- (5) The Commission shall not suspend a trustee unless such trustee has been –
- (a) notified of details of the allegation of wrong-doing against him in writing by the Commission,
 - (b) given fair opportunity to respond to the allegation of wrong-doing against him, or
 - (c) refused, after a period of 30 days or such other period as may be extended by the Commission, to remedy any wrong-doing established against him by a board of enquiry, provided that in granting any extension, the Commission shall have regard to the particular activities, tasks or requirements necessary to remedy the wrong-doing.

29. BOARD OF ENQUIRY INTO THE AFFAIRS OF AN ASSOCIATION – Section 839 (7)

- 1) A Board of Enquiry under this section shall comprise not less than three persons.
- 2) The Board of Enquiry shall include the following persons:
 - a) A legal practitioner of not less than 10 years post call experience
 - b) An accountant who is a member of a recognized professional body of accountants and with not less than 10 years professional experience
 - c) One other person with knowledge and skill relevant to the operations of the association, including a sectoral leader or development expert.
- 3) The Board of Enquiry may, at any of its meetings, co-opt persons with relevant knowledge and skill as observers, and any person so co-opted shall not count towards a quorum or have the right to vote in respect of any decision taken by the Board.
- 4) The report of the Board of Enquiry shall be submitted to the Administrative Proceeding Committee established under the Act.
- 5) The Committee shall review the report and make appropriate recommendations to the Board of the Commission which shall consider and forward same to the Minister for approval.

30. APPOINTMENT OF INTERIM MANAGERS - Section 839

- (1) An interim manager appointed by the Commission under section 839 of the Act shall:
 - a) not be an infant
 - b) not be a person of unsound mind having been so found by a court;
 - c) not be an undischarged bankrupt;
 - d) not have been convicted of an offence involving fraud or dishonesty within five years of his proposed appointment;
 - e) Not be an interested person;
 - f) be a person of proven integrity and good character;
 - g) be a person with knowledge and skill in the operations of the association; and
 - h) in the case of a religious or cultural association, be a person of that religion or culture if only one interim manager is appointed.
- (2) Where more than one interim manager is appointed in the case of a religious or cultural association, majority of the interim managers shall be persons of that religion or culture.
- (2) An aggrieved person may apply to the Federal High Court to set aside the appointment of an interim manager.
- (3) The instrument of appointment of an interim manager shall specify his functions, powers, duties and remuneration together with the duration of his appointment.

- (4) The interim manager shall submit to the Commission a report at the end of his appointment or render periodic reports to the Commission every six months where the appointment exceeds the period of six months in the format prescribed in the instrument of appointment.

31. DEFINITION OF CERTAIN TERMS IN SECTION 839

For the purpose of section 839 of the Act, the following terms shall have the meaning expressed hereunder –

“fraudulently” includes any dishonest act with intent to defraud or make unlawful gain from an association;

“interested person” includes any member or affiliate of the association or any member of the immediate family of a member of affiliate of the association;

“interim manager” includes any person (other than a trustee) appointed under section 839 of the Act to manage the affairs of an association for a specified period;

“misconduct” includes any act inconsistent with the due and faithful discharge of the duties of a trustee, including negligence or want of proper care, dereliction of duty, unprofessional or unethical conduct and moral turpitude in the administration of an association;

“mismanagement” includes incompetence, carelessness or dishonesty in the administration of an association;

“public interest” means the benefit or welfare of the association, community or general public which deserves recognition and protection

32. BI-ANNUAL STATEMENTS BY INCORPORATED TRUSTEES - Section 845

The bi-annual statements required under the Act shall be in FORM CAC/IT 5 and shall be made up to the 30th day of June and 31st day of December each year and filed not later than 15th day of July and 15th day of January following.

33. ACCOUNTING RECORDS AND STATEMENT OF ACCOUNTS - Section 846

The financial year for associations registered under Part F of the Act shall be from 1st January to 31st December.

34. FORM OF ACCOUNTS

The audited statement of accounts for incorporated trustees shall be in accordance with accounting principles and standards issued by the Financial Reporting Council of Nigeria from time to time

35. MERGER OF ASSOCIATIONS - Section 849

The requirements for merger of association shall include the following –

- 1) Similar aims and objectives
- 2) Resolution passed by 75% of members of each of the associations
- 3) Publication of application for merger in two daily newspaper circulating in the area where the associations are situated, one of which shall be a national newspaper.
- 4) Display of notice of the proposed merger conspicuously at the headquarters and branches of each of the associations for at least 28 days.
- 5) The publications and notices shall call for objections to the application which shall state the grounds for objection and be forwarded to reach the Registrar-General of the Commission not later than 28 days of the last publication or notice, whichever is later.
- 6) Scheme of merger sanctioned by the Federal High Court

36. ADDITIONAL RECORDS TO BE KEPT BY INCORPORATED TRUSTEES

The trustees of an association shall, in addition to any other records required under the Act, keep and maintain –

- 1) A register of members of the association (a copy of which shall be attached to every annual return); and
- 2) Minutes books

37. TIMELINE FOR FILING OF POST-INCORPORATION APPLICATIONS FOR INCORPORATED TRUSTEES

Save for Annual Returns, Bi-annual Statements and Miscellaneous filings, all post-incorporation applications for Incorporated Trustees shall be filed with the Commission within 15 days of the date of passing the resolution provided that applications that are required to be published shall not be processed before the expiration of 28 days after the last publication.

38. THE ADMINISTRATIVE PROCEEDINGS COMMITTEE - Section 851

The Administrative Proceedings Committee established under section 851 of the Act may adjudicate on non-criminal disputes arising from the operations of the Act, and in particular relating to –

- (1) names of companies, limited liability partnership, limited partnerships, business names and incorporated trustees.
- (2) shares in private companies, and
- (3) appointment or removal of directors, partners or trustees.

39. REFERRAL TO THE ADMINISTRATIVE PROCEEDINGS COMMITTEE

- (1) Complaints on any matter for the adjudication of the Committee shall be forwarded to the Registrar-General of the Commission in the form prescribed by the Committee from time to time
- (2) Where, upon receipt of the complaint, the Registrar-General is of the opinion that the provisions of the Act with respect to the matters set out in Regulation 38 have been or is about to be violated, he shall refer the complaint to the Committee for adjudication.

40. NOTICE TO PARTIES

- (1) Upon receipt of a complaint, the Secretary of the Administrative Proceedings Committee shall within two working days schedule the complaint for hearing on a date as may be directed by the Chairman of the Committee.
- (2) The Secretary shall within five working days of receipt of the complaint send to the parties the notice of hearing.
- (3) The notice shall contain the names of the parties, particulars of claim and details of the alleged violations.
- (4) The notice shall also specify the date, place and time of hearing.
- (5) The notice may be sent to the parties personally or by registered post to their physical or electronic addresses on the Commission's record or to any physical or electronic address supplied by them.
- (6) Where for any reason, notice cannot be served on any party, the Chairman may direct that such notice be served by any substituted means.

41. FILING OF BRIEFS AND EXCHANGE OF PLEADINGS

- (1) Parties shall file briefs (electronically or otherwise) with the Administrative Proceedings Committee and serve each other notice of same not later than 10 working days from service of the hearing notice.
- (2) Parties may file and serve each other further documents not later than five working days from filing and service of the initial pleadings on each other.

42. EXTENSION OF TIME

The periods prescribed in Regulations 40 and 41 may be extended by leave of the Committee.

43. SETTING DOWN FOR HEARING

- (1) The Secretary shall cause the matter to be set down for hearing not later than five working days after the expiration of the time limited for further pleadings in Regulation 41 (2) of this Regulations.
- (2) The Committee may only grant adjournment in any matter if it considers that refusing same may lead to a miscarriage of justice provided that not more than two adjournments shall be allowed in any matter.

- (3) Where the Committee grants an application for adjournment, it may do so upon such terms as to payment of administrative charges and appropriate costs to other parties as is reasonable.

44. VENUE OF SITTING FOR ADMINISTRATIVE PROCEEDINGS COMMITTEE

- (1) Unless otherwise indicated in the hearing notice, the venue for the sitting of the Administrative Proceedings Committee shall be in the Head Office of the Commission.
- (2) Notwithstanding sub-regulation (1) above, the proceedings of the Committee may be conducted virtually where the circumstances so demand.

45. RULES OF EVIDENCE

The Administrative Proceedings Committee shall be guided in the conduct of its proceedings by the principles of fair hearing, equity and natural justice.

46. DUTY TO SEEK COMMENTS OF GOVERNMENT DEPARTMENT OR OTHER BODY

- Section 853

Where further approval is required in connection with an application for the approval of the Commission, such approval may be sought by the Commission.

47. ILLITERATE JURAT FOR SIGNATURE BY AN ILLITERATE

Where an illiterate person signs any document presented for filing, an *illiterate jurat* shall be endorsed on or accompany the document.

48. ATTESTATION FOR SIGNATURE BY A MINOR

Where a minor signs any document presented for filing, the signature must be attested by a Magistrate, Legal Practitioner or Police Officer of the rank of Assistant Superintendent of Police and above.

49. INTERPRETATION

- (1) In these regulations, unless the context requires otherwise –
- “*Act*” means the Companies and Allied Matters Act, 2020 (CAMA);
 - “*APC*” means the Administrative Proceedings Committee established under this Act;
 - “*articles*” has the meaning given in the Act;
 - “*director*” has the meaning given in the Act and includes any person occupying the position of director, by whatever name called;
 - “*document*” includes, unless otherwise specified, any document sent or supplied in electronic form;
 - “*electronic form*” has the following meaning:
 - 1) documents or information sent or supplied by electronic means for example by email or software by other means while in an electronic form (for example sending disk by post), and references to electronic copy shall have a corresponding meaning and a document or information is sent or supplied by electronic means if it is sent initially and received at its destination by means of electronic equipment for the processing (which expression includes digital compression) or storage of data and entirely transmitted, conveyed and received by wire, by radio, by optical means or by electromagnetic means; references to electronic means shall have a corresponding meaning;
 - 2) a document or information authorized or requested to be sent or supplied in an electronic form must be sent or supplied in a form and by a means the sender or supplier reasonably considers will enable the recipient to read and retain a copy of it; and for this purpose, a document or information can be read only if it can be read with the naked eye, or to the extent that it connotes images (for example photographs, pictures, maps, plans or drawings) it can be seen with the naked eyes;
 - “*entity*” includes a company, limited liability partnership, limited partnership, business name or incorporated trustees registered under the Act;
 - “*fully paid*” in relation to a share, means that the nominal value and any premium to be paid to the company in respect of that share have been paid to the company;

“hard copy form” means a document or information sent or supplied in hard copy form or in a paper copy or similar form capable of being read and a reference to hard copy has a corresponding meaning;

“holder” in relation to shares means the person whose name is entered in the register of members as the holder of the shares;

“instrument” means a document in hard or soft copy form;

“interested person” in Regulation 17 means a director, shareholder, partner, proprietor, trustee or person with significant control.

“manager” in relation to disclosure of remuneration at annual general meeting includes any person by whatever name called occupying a position in senior management and who is vested with significant autonomy, discretion, and authority in the administration and management of the affairs of a company (whether in whole or in part);

“minister” has the meaning given in the Act and includes the Honourable Minister of Industry, Trade and Investment.

“ordinary resolution” has the meaning given in section 258 (1) of the Act;

“paid” means paid or credited as paid;

“participate”, in relation to a directors’ meeting, has the meaning given in the articles;

“proxy notice” means the notice prescribed in section 254 (2) of the Act;

“shareholder” means a person who is the holder of a share;

“shares” means shares in a company;

“special resolution” has the meaning given in section 258(2) of the Act;

“subsidiary” has the meaning given in section 381 of the Act; and

“transmittee” means a person becoming entitled to a share in consequence of the death or bankruptcy of a member and in accordance with section 179 of the Act;

“writing” means the representation or reproduction of words, symbols or other information in a visible form by any method or combination of methods, whether sent or supplied in electronic form or otherwise.

- (2) Unless the context otherwise requires, other words or expressions contained in these regulations bear the same meaning as in the Act.

Forms

Application to register a company

Pursuant to Section 36 of the Companies and Allied Matters Act, 2020

CAC 1.1

APPLICATION TO REGISTER A COMPANY



✓ What this form is for
You may use this form to register a company

✗ What this form is NOT for
You cannot use this form to incorporate a Limited Liability Partnership

For further information please refer to our guidance at www.cac.gov.ng

Part 1		Company details	
A1		Company name	
	Approved company name		
A2		Company type	
		Please tick the box that describes the proposed company type	
		<input type="checkbox"/> Public limited by shares <input type="checkbox"/> Private limited by shares <input type="checkbox"/> Unlimited <input type="checkbox"/> Limited by guarantee	
A3		Principal business activity	
		Please state the principal activity or activities	
	Description of principal activity		
A4		Registered office address	
		Please give the registered office address of your company.	
	Number/Building Name		You must ensure that the address shown in this section is easily traceable.
	Street		
	City/Town/Village		
	Local Government		
	Postcode	Company's email	
	State	Phone number	
A5		Head office address ¹	
	Number/Building Name		¹ Please state Head office address where different from the Registered office address in section A3.
	Street		

City/Town/Village		Ensure that the address shown in this section is easily traceable.
Local Government		
Postcode		
State		

A6	Articles of association	
	Please choose one option and tick one box only	
Option 1	I wish to adopt one of the following model articles in its entirety. Please tick one box only <input type="checkbox"/> Private companies limited by shares <input type="checkbox"/> Public companies <input type="checkbox"/> Companies limited by guarantee	
Option 2	I wish to adopt one of the following model articles with addition and/or amended provisions. I attach a copy of the addition and/or amended provision(s). Please tick one box only <input type="checkbox"/> Private companies limited by shares <input type="checkbox"/> Public companies <input type="checkbox"/> Companies limited by guarantee	

Part 2	Proposed officers	
	<p>For private companies that are small the appointment of a secretary is optional. However, if you decide to appoint a company secretary you must provide the relevant details.</p> <p>Private companies (other than small companies) and public companies are required to appoint at least one secretary.</p> <p>Only small companies may appoint only one director. Every company that is not a small company, and every public company must appoint at least two directors.</p> <p>For a secretary who is an individual, go to Section B1; For a corporate secretary, go to Section C1; For a director go to Section D1;</p>	

Secretary		
-----------	--	--

B1	Secretary appointments ¹	
	Please use this section to list all the secretary appointments taken on formation. For a corporate secretary, complete Sections C1.	
Title		<p>¹ Corporate appointments For corporate secretary appointments, please complete section C1 instead of section B.</p> <p>Additional appointments If you wish to appoint a deputy or an assistant secretary, please use the 'Secretary appointments' continuation page.</p> <p>² Former name(s) Please provide any previous names (including maiden or married names) which have been used for business purposes in the last 10 years.</p>
Full forename(s)		
Surname		
Former name(s) ²		
Email		
Phone number		
Identity type		
Identity number		

B2	Secretary's service address ³	
----	--	--

Number/Building name		Service address: This is the address that will appear on the public record. This does not have to be your usual residential address. Please state 'The Company's Registered Office' if your service address will be recorded in the proposed company's register of secretaries as the company's registered office.
Street		
City/town/village		
Local Government		
Postcode		
State		

Corporate secretary

C1	Corporate secretary appointments ¹	
	Please use this section to list all the corporate secretary appointments taken on formation.	¹ Additional appointments: If you wish to appoint a deputy or an assistant corporate secretary, please use the 'Corporate secretary appointments' continuation page. Registered or principal address This is the address that will appear on the public record. This address must be a physical location for the delivery of documents. It cannot be a PO box number (unless contained within a full address).
Corporate body/firm name		
Registration number		
Number/building number		
Street		
City/town/village		
Local Government		
Postcode		
State		
Phone number		
Email		

Director

D1	Director appointments ¹	
	Please use this section to list all the director appointments taken on formation.	¹ Appointments Only small companies may appoint only one director. Every company that is not a small company, and every public companies must appoint at least two directors. ² Former name(s) Please provide any previous names (including maiden or married names) which have been used for business purposes in the last 10 years. ³ Country/State of residence This is in respect of your usual residential address as stated in section D4 ⁴ Business occupation If you have a business
Title		
Full forenames(s)		
Surname		
Former name(s) ²		
Gender		
Nationality		
Country/state of residence ³		
Occupation ⁴		

Email		occupation, please enter here. If you do not, please leave blank.
Phone number		
Identity type		
Identity number		

D2	Director's service address ⁵	
	Please complete the service address below. You must also fill in the director's usual residential address in Section D4.	⁵ Service address This is the address that will appear on the public record. This does not have to be your usual residential address. Please state 'The Company's Registered Office' if your service address will be recorded in the proposed company's register of directors as the company's registered office.
Number/building name		
Street		
City/town/village		
Local Government (where applicable)		
Postcode		
State		
Country		

D3	Director's date of birth ⁶										
	Please complete your full date of birth below.	⁶ Date of birth Please give the full date of birth. The day (dd) will not appear on the public record unless the subscribers have elected to hold directors' information on the public register.									
	<table border="1"> <tr> <td>d</td><td>d</td><td></td><td>m</td><td>m</td><td></td><td>y</td><td>y</td><td>y</td><td>y</td> </tr> </table>		d	d		m	m		y	y	y
d	d		m	m		y	y	y	y		

D4	Director's usual residential address ⁷	
	Please complete your usual residential address below.	⁷ New director's usual residential address Please state 'Same as service address' in this section if your usual residential address is recorded in the company's proposed register of director's residential addresses as 'Same as service address'. You cannot state 'Same as service address' if your service address has been stated in Section D2 as 'The Company's Registered Office'. You will need to complete the address in full.
Number/building name		
Street		
City/town/village		
Local Government (where applicable)		
Postcode		
State		
Country		
Date		
Signature	Signature X X I consent to be a director of the above named company	
Director		

D1	Director appointments ¹
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	Please use this section to list all the director appointments taken on formation.	<p>¹ Appointments Private companies must appoint at least one director. Public companies must appoint at least two directors.</p> <p>² Former name(s) Please provide any previous names (including maiden or married names) which have been used for business purposes in the last 10 years.</p> <p>³ Country/State of residence This is in respect of your usual residential address as stated in section D4</p> <p>⁴ Business occupation If you have a business occupation, please enter here. If you do not, please leave blank.</p>
Title		
Full forenames(s)		
Surname		
Former name(s) ²		
Gender		
Nationality		
Country/state of residence ³		
Occupation ⁴		
Email		
Phone number		
Identity type		
Identity number		

D2	Director's service address ⁵	
	Please complete the service address below. You must also fill in the director's usual residential address in Section D4.	<p>⁵ Service address This is the address that will appear on the public record. This does not have to be your usual residential address. Please state 'The Company's Registered Office' if your service address will be recorded in the proposed company's register of directors as the company's registered office.</p>
Number/building name		
Street		
City/town/village		
Local Government (where applicable)		
Postcode		
State		
Country		

D3	Director's date of birth ⁶	
	Please complete your full date of birth below.	
	d	d
	m	m
	y	y
	y	y

D4	Director's usual residential address ⁷	
	Please complete your usual residential address below.	<p>⁷ New director's usual residential address Please state 'Same as service address' in this section if your usual residential address is recorded in the company's proposed register of director's</p>
Number/building name		
Street		

City/town/village		residential addresses as 'Same as service address'. You cannot state 'Same as service address' if your service address has been stated in Section D2 as 'The Company's Registered Office'. You will need to complete the address in full.
Local Government (where applicable)		
Postcode		
State		
Country		
Date		
Signature	Signature X I consent to be a director of the above named company	X

Part 3 Statement of issued share capital

Does your company have share capital?
 Yes Complete the sections below.
 No Go to Part 4 (Statement of guarantee).

E1 Statement of issued share capital

Complete the table(s) below to show the share capital.				Continuation pages Please use a continuation page if necessary.
Class of shares E.g. Equity/preference etc.	Nominal value of each issued share	Total number of issued shares	Aggregate nominal value (Number of shares issued multiplied by nominal value)	Total aggregate amount to be unpaid, if any (whether on account of the nominal value of the share or by way of premium)
Total				

E2 Prescribed particulars of rights attached to shares

	Please give the prescribed particulars of rights attached to shares for each class of share shown in the statement of issued share capital table in Section E1.	¹ Prescribed particulars of rights attached to shares
Class of share		The particulars are: a. particulars of any voting rights, including rights that arise only in certain circumstances; b. particulars of any rights, as respects dividends, to participate in a distribution; c. particulars of any rights, as respects capital, to participate in a distribution (including on winding up); and
Prescribed particulars ¹		

		<p>d. whether the shares are to be redeemed or are liable to be redeemed at the option of the company or the shareholder.</p> <p>A separate table must be used for each class of share.</p>
Class of share		<p>¹ Prescribed particulars of rights attached to shares</p> <p>The particulars are:</p> <p>a. particulars of any voting rights, including rights that arise only in certain circumstances;</p> <p>b. particulars of any rights, as respects dividends, to participate in a distribution;</p> <p>c. particulars of any rights, as respects capital, to participate in a distribution (including on winding up); and</p> <p>d. whether the shares are to be redeemed or are liable to be redeemed at the option of the company or the shareholder.</p> <p>A separate table must be used for each class of share.</p>
Prescribed particulars ¹		

E3

Initial shareholdings

This section should only be completed by companies incorporating with share capital. Please complete the details below for each subscriber. The addresses will appear on the public record. These do not need to be the subscribers' usual residential address.

Subscribers's details	Class of share	Number of shares	signature	Nominal value of each share	Amount to be paid up on each share (whether on account of the nominal value of the share or by way of premium)	Amount (if any) to be unpaid on each share (whether on account of the nominal value of the share or by way of premium)
Name						
Address						

Name						
Address						
Name						
Address						
Name						
Address						
Name						
Address						

Part 4 Statement of guarantee

Is your company limited by guarantee? <input checked="" type="checkbox"/> Yes Complete the sections below. <input checked="" type="checkbox"/> No Go to Part 5 Persons with Significant Control (PSC).	
--	--

F1 Subscribers

Please complete this section if you are a subscriber of a company limited by guarantee. The following statement is being made by each and every person named below. I confirm that if the company is wound up while I am a member, or within one year after I cease to be a member, I will contribute to the assets of the company by such amount as may be required for: a) payment of debts and liabilities of the company contracted before I cease to be a member; b) payment of costs, charges and expenses of winding up, and; adjustment of the rights of the contributors among ourselves, not exceeding the specified amount below.	<p>¹ Name Please use capital letters.</p> <p>² Address The addresses in this section will appear on the public record. They do not have to be the subscribers' usual residential address.</p> <p>³ Amount guaranteed Naira is the valid permitted currency.</p> <p>⁴ Class of members Only complete this if there will be more than one class of members and if the subscribers are electing to keep members' information on the public register.</p>
Subscriber's details	
Forename(s) ¹	
Surname	
Address ²	
Amount guaranteed ³	
Class of member (if applicable) ⁴	

Subscriber's details	
Forename(s) ¹	<p>¹ Name Please use capital letters.</p> <p>² Address The addresses in this section will appear on the public record. They do not have to be the subscribers' usual residential address.</p> <p>³ Amount guaranteed Naira is the valid permitted currency.</p> <p>⁴ Class of members Only complete this if there will be more than one class of members and if the subscribers are electing to keep members' information on the public register.</p>
Surname	
Address ²	
Amount guaranteed ³	
Class of member (if applicable) ⁴	

Subscriber's details	
Forename(s) ¹	<p>¹ Name Please use capital letters.</p> <p>² Address The addresses in this section will appear on the public record. It does not have to be the subscribers' usual residential address.</p> <p>³ Amount guaranteed Naira is the valid permitted currency.</p> <p>⁴ Class of members Only complete this if there will be more than one class of members and if the subscribers are electing to keep members' information on the public register.</p>
Surname	
Address ²	
Amount guaranteed ³	
Class of member (if applicable) ⁴	

Part 5

Persons with Significant Control (PSC)

H. PSC Notification - Natural Person

One copy should be filled out for *each* natural person who is a person of significant control.

Details of the person with significant control

Submission Date	-- -- - - - - - day-month-year		The date on which this information was submitted. Input the month as abbreviated text e.g., 30-Jan-2020
Title			
First Name			This should be the <i>current</i> legal name of the PSC.
Surname			The family names of the PSC.
Other Name(s)			The given names of the PSC used to distinguish the individual within the family.
Former name(s)			The patronymic name of the PSC (where used).
City			
State			
Nationality/nationalities			The nationalities held by the PSC
Country of residence			
Identification number			
Identification type			Means of identification e.g. international passport, National ID card, Driver's License, Permanent Voter's Card
Gender			
Email			
Phone number			
Address-service	Building name/number		The service address of the PSC
	Street		
	City		
	State		
	Country		
Address - home	Building name/number		<p>The home address of the PSC (not for publication) Individual's residential address You can state 'Same as service address' in this section if the usual residential address is same as the service address.</p> <p>You cannot state 'Same as service address' if the service address has stated as the Company's Registered Office'. You will need to complete the address in full. This address cannot be a P O Box number.</p>

	Street		
	City		
	State		
	Country		
Tax residency		A jurisdiction or jurisdictions in which the PSC is resident for tax purposes	
Date of Birth	<p>--- - ---</p> <p>day-month-year</p>	Input the month as abbreviated text e.g., 30-Jan-2020	

J. Alternative name forms

One copy should be filled out for *each* alternative name the person of significant control is known, or has been known, by.

Name type		Choose from: <ul style="list-style-type: none"> • "Translation" - translation of a name. • "Former" - former name (for example, a maiden name) • "Alias" - an alias • "Nick" - a nickname • "Birth" - the name of the PSC at birth
Full Name		The PSC's full name
Family Name		The family name(s) of the PSC.
Given Name		The given name(s) of the PSC used to distinguish the individual within the family.
Patronymic name		The patronymic name of the PSC (where used).

K. PSC Notification - Legal Entity

Submission Date	<p>--- - ---</p> <p>day-month-year</p>	The date on which this information was submitted. Input the month as abbreviated text e.g., 30-Jan-2015
Name of entity		
Legal form		Choose from: <ul style="list-style-type: none"> • Private registered company • Public registered company • Limited liability partnership • Other legal entity (e.g., government department) • Trust • Legal arrangement
Jurisdiction		The jurisdiction in which this legal entity is registered, if any. Legal entities that have a unique registration must provide a jurisdiction, register and identifier.
Register		The register in which this legal entity is registered.
RC Number		The Registration number for this legal entity. E.g., a company number provided by a central business register.

Governing law			The governing law to which this legal entity is subject.
Address - registered	Building name/number		The registered address of the legal entity
	Street		
	City		
	State		
	Country		

L. Details of the interest(s) held

Date this person became a <i>person with significant control</i>	<p>-----</p> <p>day-month-year</p>	Input the month as abbreviated text e.g., 30-Jan-2020
--	------------------------------------	---

Interests held

Shares in a company or interest in a limited liability partnership

Does the PSC directly or indirectly hold at least 5% of the shares or interest in a company or limited liability partnership?	Yes/No		If 'Yes', state the percentage held directly and indirectly.
	Percentage held directly		
	Percentage held indirectly		
Name of legal owner(s) of shares or interest in the Register and the percentage of the PSC's overall interest held through them.	Name(s), jurisdiction(s), and company number(s) of legal owner(s)	Share (%)	Where some part of the interest is held indirectly , the name of the legal owner through which this interest is held should be provided.
			Where the PSC holds the interest through a <i>combination</i> of legal owners in the Register, all relevant legal owners should be listed. Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be provided.

Voting rights in a company or limited liability partnership

Does the PSC directly or indirectly hold at least 5% of the voting rights in a company or limited liability partnership?	Yes/No		If 'Yes', state the percentage held directly and indirectly.
	Percentage held directly		
	Percentage held indirectly		
Name of legal owner(s) of voting rights in the Register and the percentage of the PSC's overall interest held through them.	Name(s), jurisdiction(s), and company number(s) of legal owner(s)	Voting rights (%)	If the names and percentages of the legal owners are the same as the shares and interest declaration, then this section can be left blank.
			Where some part of the interest is held indirectly , the name of the legal owner through which this interest is held should be provided.

			<p>Where the PSC holds the interest through a <i>combination</i> of legal owners in the Register, all relevant legal owners should be listed.</p> <p>Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be provided.</p>
The right to appoint or remove a majority of the directors or partners			
Does the PSC directly or indirectly hold the right to appoint or remove a majority of the directors or partners in a company or limited liability partnership?	Yes/No		
Significant influence or control over a company or limited partnership			
Does the PSC otherwise have the right to exercise or is actually exercising significant influence or control over a company or limited liability partnership?	Yes/No		
Significant influence or control whether or not the PSC is a legal entity, but would itself satisfy any of the first four conditions if it were an individual			
Does the PSC have the right to exercise, or actually exercise significant influence or control over the activities of a trust or firm, whether or not it is a legal entity, but would itself satisfy any of the first four conditions if it were an individual?	Yes/No		Natural persons should always answer 'No'.

Guidance

The forms above contain some inline guidance

Term	Definition
Person of significant control	<p>“person with significant control” means any person:</p> <ul style="list-style-type: none"> • directly or indirectly holding at least 5% of the shares or interest in a company or limited liability partnership; • directly or indirectly holding at least 5% of the voting rights in a company or limited liability partnership; • directly or indirectly holding the right to appoint or remove a majority of the directors or partners in a company or limited liability partnership; • otherwise having the right to exercise or actually exercising significant influence or control over a company or limited liability partnership; or • having the right to exercise, or actually exercising significant influence or control over the activities of a trust or firm whether or not it is a legal entity, but would itself satisfy any of the first four conditions if it were an individual.”

Presented for filing by:

Name			
Address	Building name/number		
	Street		
	City/town/village		
	Postcode		
	State		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of financial year end and changes therein (CAC 02)

Pursuant to Section 377(4) of the Companies and Allied Matters Act, 2020

CAC 2 NOTICE OF FINANCIAL YEAR END OR CHANGES THEREIN



✓ What this form is for
You may use this form for notice of Financial year end or change

✗ What this form is NOT for
You cannot use this form to give notice of AGM

For further information
Please refer to our guidance at www.cac.gov.ng

Company Details:

Registration Number										
Company Name										
Company type										
Financial year end	d	d	m	m	y	y	y	y		
Changes in financial year										
Date shortened so as to end on	d	d	m	m	y	y	y	y		
Date extended so as to end on	d	d	m	m	y	y	y	y		
Authentication										
Name						This form is authorised by a Director, Secretary or any authorised officer of the company.				
Description										

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of change of name (CAC 3)

Pursuant to Section 30 of Companies and Allied Matters Act, 2020

CAC 3 NOTICE OF CHANGE OF NAME OF A COMPANY



✓ What this form is for
You may use this form for notice of Change of name for company

✗ What this form is NOT for
You cannot use this form to give notice of a change of name for Limited Liability Partnership

For further information
Please refer to our guidance at www.cac.gov.ng

Company Details:

Registration Number							
Existing name of Company							
Date of Resolution	d	d	m	m	y	y	y
New Name							
Authentication							
Name						This form is authorised by a Director, Secretary or any authorised officer of the company	
Description							

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email			Accreditation Number (where applicable)
Signature			Date

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Application for re-registration (CAC 4)

Pursuant to
Sections 55-77 of
the CAMA, 2020

CAC 4 APPLICATION FOR RE-REGISTRATION



✓ What this form is for
You may use this form to make an application for the re-registration of a company

✗ What this form is NOT for
You cannot use this form to make an application to re-register company as limited liability partnership.

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details																	
Registration Number																	
Company name in full																	
New Name																	
2. Date of resolution																	
		d		d		m		m		y		y		y		y	
3. Re-registration					Please tick the appropriate re-registration												
					The above company applies to be registered as <input type="checkbox"/> Private company to public company <input type="checkbox"/> Public company to private company <input type="checkbox"/> Private limited company to an unlimited company <input type="checkbox"/> An unlimited company to a limited company <input type="checkbox"/> Public company to an unlimited company												
Full name of re-registered company																	
Please fill 4 and 5 where applicable for re-registration of private company to public company.																	
4. Minimum issued share capital					The above company confirms that (please tick <input type="checkbox"/>): The aggregate nominal value of the company's issued share capital is not less than the authorized minimum.												
5. Statement of proposed secretary					To be completed only where the company that is being re-registered does not have a secretary. For a corporate secretary, go to section 5 (b)												
a. Secretary appointment who is an individual																	
Title																	
First Name																	
Surname																	
Other name(s)																	
Identity Number																	
Identity Type																	
Phone Number																	
Email																	
i. Secretary's service address																	
Number/Building name																	
Street																	
City																	
LGA																	
State																	

Country		
b. Corporate Secretary appointment		
Name of corporate body or firm		
Number/Building name		
Street		
City		
LGA		
State		
Country		
6. Statement of compliance		
I the authorised person, confirms that the requirements of the Companies and Allied Matters Act as to re-registration have been complied with.		
7. Authentication		
Name		This form is authorised a by Director, Secretary or any authorised officer of the company.
Description		

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Directors' solvency statement (CAC 4A)

Pursuant to Section 57(5)(b) of the Companies and Allied Matters Act, 2020

**CAC 4A
DIRECTORS' SOLVENCY STATEMENT**



✓ What this form is for
You may use this form for director's solvency statement

✗ What this form is NOT for
You cannot use this form for statutory declaration of solvency.

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details									
Registration Number									
Company name									
2. Date of resolution									
d	d	m	m	y	y	y	y	y	y

DECLARATION

We (the persons listed below) being all or majority of the director(s) of, do solemnly and sincerely declare that we have made a full inquiry into the affairs of the company and that, having done so, have formed the opinion that the company is able to pay its debts, as identified in the attached statement of assets and liabilities, as being debts that have fallen due.

We believe that:

- The company is able to pay its debts
- The asset of the company is more than its liabilities at the date of this declaration.
- The company's capital will not be impaired as a result of settlement of its liabilities

3. Names, Phone Numbers and Signature of Directors

S/No	Name	Phone Number	Signature	Date
1				
2				

Sworn to at the Registry of _____
this _____ day of _____, 20____

Before me
Commissioner for Oaths

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Return of Allotment of shares (CAC 5)

Pursuant to Section 154
of the Companies and
Allied Matters Act, 2020

CAC 5 RETURN OF ALLOTMENT OF SHARES



What this form is for
You may use this form for allotment of
issued share capital and notice of increase
of share capital

What this form is NOT for
You cannot use this form for transfer of shares.

For further information
Please refer to our guidance at
www.cac.gov.ng

1. Company details											
Registration Number											
Company name in full											
2. Date of resolution											
	d	d	m	m	y	y	y	y			
3. Allotment Dates											
From Date					d	d	m	m	y	y	Allotment date If all shares were allotted on the same day enter that date in the 'from date' box. If shares were allotted over a period of time, complete both 'from date' and 'to date' boxes.
To Date					d	d	m	m	y	y	
3. Shares allotted											
Please give details of the shares allotted											
Class of shares (E.g. Ordinary/Preference, etc.)	Number of issued shares		Nominal value of each share		Amount paid (including share premium) on each share		Amount (if any) unpaid (including share premium) on each share				
If the allotted shares are fully or partly paid up otherwise than in cash, please state the consideration for which the shares were allotted								Please use Continuation Page if necessary			
Details of non-cash consideration. If a PLC, please attach valuation report (if appropriate)											
Statement of capital											
Section 5 should reflect the company's issued capital following the changes made in this form.											
4. Statement of issued share capital											
Please complete the below to show the issued share capital at the date to which this return is made up.											
Class of shares (E.g. Ordinary/Preference etc)	Number of Shares		Aggregate nominal value		Total aggregate amount unpaid, if any Including both the nominal value and any share premium						

Totals			

5. Statement of capital (Prescribed particulars of rights attached to shares)

Class of share		<p>Prescribed particulars of rights attached to shares The particulars are: 1. particulars of voting rights, including rights that arise only in certain circumstances; 2. particulars of any rights, as respect dividends, to participate in a distribution; 3. particulars of any rights, as respects capital, to participate in a distribution (including winding up); and 4. whether the shares are to be redeemed or are liable to be redeemed at the option of the company or the shareholder and any terms or conditions relating to redemption of these shares.</p>
Prescribed particulars		
Class of share		
Prescribed particulars		

6. Particulars of allotment

Details of individual/legal entity		No. of Shares Allotted	Class of Shares
Name			
Number/building Name			
Registration Number (where applicable)			
Street			
City			
Local Government (where applicable)			
State			
Country			

Details of individual/legal entity		No. of Shares Allotted	Class of Shares
Name			
Number/building Name			
Registration Number (where applicable)			
Street			
City			
Local Government (where applicable)			
State			
Country			

7. Authentication

Name		This form is authorised by a Director, Secretary or any authorised officer of the company.
Description		

Presented for filing by:

Name		
Address	Number/Building Name	
	Street	
	City/Town/Village	
	Local Government	
	Postal code	
	State	
Country		

Phone Number			
Email		Accreditation Number (<i>where applicable</i>)	
Signature		Date	
<p>Note:</p> <ol style="list-style-type: none"> 1. 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. 2. In the case of increase in issued share capital, at least 25% of the share capital including the increase shall be paid up within six months of notice of increase in the share capital and the return should be accompanied by copies of the memorandum and articles of association. 3. Directors shall, within six months of notice of increase in the issued share capital, deliver to the Commission a statutory declaration verifying the fact that 25% of the share capital including the increase has been paid up. <p>Penalty for false statement or information: Companies and Allied Matters Act, 2020 Section 862.</p> <ol style="list-style-type: none"> 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, willfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable- <ol style="list-style-type: none"> (a) on conviction to imprisonment for a term of two years; and (b) in the case of a company, to fine as the Court deems fit for every day the default continues. 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case. 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria. 			

**Notice of consolidation, sub-division, redemption of share or re-conversion of shares into stocks
(CAC 5A)**

Pursuant to Sections 125, 182 & 418(2) of the Companies and Allied Matters Act, 2020

**CAC 5A
NOTICE OF CONSOLIDATION, SUB-DIVISION, REDEMPTION OF SHARES OR RE-CONVERSION OF SHARES INTO STOCKS**



✓ What this form is for
You may use this form for notice of consolidation, sub-division, redemption of shares or re-conversion of share into stocks

✗ What this form is NOT for
You cannot use this form to give notice of a conversion of shares into stock

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details				
Registration Number				
Company name in full				
2. Date of resolution		d	d	
			m	m
			y	y
			y	y
3. Consolidation				
Please show the amendments to class of shares				
Class of shares (E.g. Ordinary/Preference, etc.)	Previous share structure		New share structure	
	Number of issued shares	Nominal value of each share	Number of issued shares	Nominal value of each share
4. Sub-division				
Please show the amendments to class of shares				
Class of shares (E.g. Ordinary/Preference, etc.)	Previous share structure		New share structure	
	Number of issued shares	Nominal value of each share	Number of issued shares	Nominal value of each share
5. Redemption				
Please show the class number and nominal value of shares that have been redeemed. Only redeemable shares can be redeemed				
Class of shares (E.g. Ordinary/Preference, etc.)	Previous share structure		New share structure	
6. Re-conversion				
Please show the class, number and nominal value of shares following re-conversion into stock.				
		New share structure		

Value of stock	Class of shares (E.g. Ordinary/Preference etc.)	Number of issued shares	Nominal Value of each share

Statement of capital

Section 7 should reflect the company's issued capital following the changes made in this form.

7. Statement of issued share capital

Please complete the below to show each share classes held.

Class of shares	Amount paid up on each share	Amount (if any) unpaid on each	Number of shares	Aggregate nominal value
Totals				

8. Statement of issued share capital (Prescribed particulars of rights attached to shares)

Class of share		Prescribed particulars of rights attached to shares
Prescribed particulars		<p>The particulars are:</p> <ol style="list-style-type: none"> particulars of voting rights, including rights that arise only in certain circumstances; particulars of any rights, as respect dividends, to participate in a distribution; particulars of any rights, as respects capital, to participate in a distribution (including winding up); and whether the shares are to be redeemed or are liable to be redeemed at the option of the company or the shareholder and any terms or conditions relating to redemption of these shares.
Class of share		
Prescribed particulars		

9. Authentication

Name		This form is authorised by a Director, Secretary or any authorised officer of the company.
Description		

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of registered or head office address (CAC 6)

Pursuant to Section 728 of the Companies and Allied Matters Act, 2020

**CAC 6
NOTICE OF REGISTERED OR HEAD
OFFICE ADDRESS**



✓ What this form is for
You may use this form to give notice of Change of registered or head office address

✗ What this form is NOT for
You cannot use this form to give notice of registered office of an LLP

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details									
Registration Number									
Company name in full									
2. Date of resolution	d	d	m	m	y	y	y	y	
3. New registered/Head office Address	Please tick appropriate one								
	<input type="checkbox"/> Registered Office <input type="checkbox"/> Head Office								
The change in registered office address does not take effect until the Commission has registered this notice..									
Number/Building Name*									
street*									
City/Town/Village*									
Local Government*									
Postal code									
State*									

4. Authentication		
Name		This form is authorised by a Director, Secretary or any authorised officer of the company.
Description		

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Appointment of director (CAC 7)

Pursuant to Section
321 of the Companies
and Allied Matters
Act, 2020

CAC 7

APPOINTMENT OF DIRECTOR



What this form is for
You may use this form to appoint a director

What this form is NOT for
You cannot use this form to change details of a director

For further information
Please refer to our guidance at
www.cac.gov.ng

1. Company details										
Registration Number										
Company name in full										
2. Date of director's appointment										
Date of appointment			d	d	m	m	y	y	y	y
3. New director's details										
Title										
Full forename(s)										
Surname										
Former name(s)			Gender							
Country/state of residence			Phone Number							
Nationality			Email							
Identity Type			Identity Number							
Date of birth			d	d	m	m	y	y	y	y
Business occupation (if any)										
4. New director's service address Please complete your service address below. You must also complete your residential address in Section 4a.										
Number/Building Name							This is the address that will appear on the public record. This does not have to be your usual residential address. Please state 'The Company's Registered Office' if your service address is recorded in the company's register of directors as the company's registered office. If you provide your residential address here it will appear on the public record.			
Street										
City/Town/Village										
Local Government (where applicable)										
Postal code										
State										
Country										

4a. New director's residential address Please complete your residential address below.									
Number/Building Name							Please state 'Same as service address' in this section if your usual residential address is recorded in the company's register of director's residential addresses as 'Same as service address'. You cannot state 'Same as service address' if your service address has been stated in Section 4 as 'The		
Street									
City/Town/Village									
Local Government (where applicable)									
Postal code									
State									

Country		Company's Registered Office'. You will need to complete the address in full.
---------	--	---

5. Confirmation of consent to act as a director

Please tick the box to confirm consent

- I confirmed that the person named in section 3 has consented to act as a director of the company named in section 1.

6. Authentication

Name		This form is authorised by a Director, Secretary or any authorised officer of the company.
Description		

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of vacation of office/removal of director (CAC 7A)

Pursuant to Sections 284 and 288 of the Companies and Allied Matters Act, 2020

CAC 7A NOTICE OF VACATION OF OFFICE/REMOVAL/RESIGNATION OF DIRECTOR



✓ What this form is for
You may use this form to give notice for termination of appointment of a director

✗ What this form is NOT for
You cannot use this form to change details of a director

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details							
Registration Number							
Company name in full							
2. Date of resolution							
A company may by ordinary resolution remove a director before the expiration of his period of office Sec. 288(1)							
Date of resolution	d	d	m	m	y	y	y
3. Vacation type							
Please tick the appropriate box below:							
<input type="checkbox"/> Removal							
<input type="checkbox"/> Resignation							
<input type="checkbox"/> Termination							
<input type="checkbox"/> Tenure expiration							
<input type="checkbox"/> Others (please specify)							
4. Director's details							
Title							
Full forename(s)							
Surname							
Former name(s)							
Nationality							
Date of birth	d	d	m	m	y	y	y
4. Termination Date							
Date of termination	d	d	m	m	y	y	y
Only one director appointment can be terminated per form.							
5. Authentication							
Name							This form is authorised by a Director, Secretary or any authorised officer of the company.
Description							

Presented for filing by:

Name		
Address	<i>Street</i>	
	<i>City area/District</i>	
	<i>City/Town/Village</i>	
	<i>Local Government</i>	
	<i>Postal code</i>	

	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of change in particulars of director (CAC 7B)

Pursuant to Section 321 of the Companies and Allied Matters Act, 2020

CAC 7B

NOTICE OF CHANGE IN PARTICULARS OF DIRECTOR



What this form is for
You may use this form to change the particulars of a director

What this form is NOT for
You cannot use this form to change details of a partner of an LLP

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details									
Registration Number									
Company name in full									
2. Director's current details on the register									
Date of birth	d	d	m	m	y	y	y	y	
Title									
Full forename(s)									
Surname									
3. Date of change of details	d	d	m	m	y	y	y	y	
	Please complete appropriate sections to indicate which of your details have changed.								
4. Change of name details Please enter new name.									
Title									
Full forename(s)									
Surname									
5. Change of service address									
Number/Building Name									
Street									
City/Town/Village									
Local Government (where applicable)									
Postal code									
State									
Country									
<input type="checkbox"/> I confirm that there has been no change in the company's register of directors' residential addresses.									

5. Change of residential address Please complete this section if you have changed your residential address		
Number/Building Name		Please state 'same as service address' in this section if your residential address is recorded in the company's register of directors' residential addresses as 'Same as service address'.
Street		
City/Town/Village		
Local Government (where applicable)		
Postal code		

State		
Country		
6. Change of other details		
Change of Email		
Change of telephone number		
Change of Nationality		
Correction of Gender		
Change of Country/State of residence		
Change of Business occupation		
7. Authentication		
Name		This form is authorised by a Director, Secretary or any authorised officer of the company.
Description		

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Appointment of secretary (CAC 8)

Pursuant to Section 330 of the Companies and Allied Matters Act, 2020

CAC 8 APPOINTMENT OF SECRETARY



✓ What this form is for
You may use this form to appoint a secretary individual or corporate

✗ What this form is NOT for
You cannot use this form to change details of a secretary

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details										
Registration Number										
Company name in full										
2. Date of appointment										
Date of appointment			d	d	m	m	y	y	y	y
3. New individual secretary's details for corporate secretary please go to 5										
Title										
Full forename(s)										
Surname										
Former name(s)										
Country/state of residence				Phone Number						
Nationality				Email						
Identity Number				Identity Type						
Date of birth			d	d	m	m	y	y	y	y
Business occupation (if any)										
4. New individual secretary's service address Please complete your service address below. You must also complete your residential address in Section 4a.										
Number/Building Name							This is the address that will appear on the public record. This does not have to be your usual residential address.			
Street										
City/Town/Village										
Local Government (where applicable)										
Postal code										
State										
Country										

4a. New secretary's residential address Please complete your residential address below.									
Number/Building Name							You cannot state 'Same as service address' if your service address has been stated in Section 4 as 'The Company's Registered Office'. You will need to complete the address in full.		
Street									
City/Town/Village									
Local Government (where applicable)									
Postal code									
State									
Country									

5. Corporate secretary's details

Corporate body/firm name			
Registration number			
Address of the corporate body/firm			
Number/Building name			
Street			
City/Town/Village			
Local Government (where applicable)			
Postal code			
State		Telephone number	
		Email	

6. Authentication

Name		This form is authorised by a Director, Secretary or any authorised officer of the company.
Description		

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of removal of secretary (CAC 8A)

Pursuant to Section 333 of the Companies and Allied Matters Act, 2020

CAC 8A NOTICE OF REMOVAL OF SECRETARY



✓ What this form is for

You may use this form to give notice of termination of secretary's appointment

✗ What this form is NOT for

You cannot use this form to give notice of appointment of secretary

For further information

Please refer to our guidance at www.cac.gov.ng

1. Company details									
Registration Number									
Company name in full									
2. Individual Secretary's current details on the register									
Date of birth	d	d	m	m	y	y	y	y	
Title									
Full forename(s)									
Surname									
2a. Corporate Secretary's current details on the register									
Corporate body/firm name									
3. Date of removal									
	d	d	m	m	y	y	y	y	
4. Authentication									
Name							This form is authorised by a Director, Secretary or any authorised officer of the company.		
Description									

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.

- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of change in particulars of secretary (CAC 8B)

**NOTICE OF CHANGE IN PARTICULARS OF
SECRETARY**



✓ What this form is for
You may use this form to change the
Details of a secretary.

✗ What this form is NOT for
You cannot use this form to give notice of appointment of
secretary

For further information
Please refer to our guidance at
www.cac.gov.ng

1. Company details									
Registration Number									
Company name in full									
2. Individual Secretary's current details on the register									
Date of birth	d	d	m	m	y	y	y	y	
Title									
Full forename(s)									
Surname									
2a. Corporate Secretary's current details on the register									
Corporate body/firm name									
3. Date of change of details									
	d	d	m	m	y	y	y	y	
Please complete appropriate sections to indicate which of your details have changed.									
4. Change of name details									
Title									Please enter new name for an individual secretary.
Full forename(s)									
Surname									
Corporate body/firm name									Please enter new name for a corporate secretary
5. Change of service address									
Number/Building Name									
Street									
City/Town/Village									
Local Government (where applicable)									
Postal code									
State									
Country									
<input type="checkbox"/> I confirm that there has been no change in the company's register of Secretary's residential addresses.									

5. Change of residential address Please complete this section if you have changed your residential address		
Number/Building Name		Please state 'same as service address' in this section if your residential address is recorded in the company's register as 'Same as service address'.
Street		
City/Town/Village		
Local Government (where applicable)		

Postal code		
State		
Country		
6. Change of other details		
Change of Email		
Change of telephone number		
Change of Nationality		
Correction of Gender		
Change of Country/State of residence		
Change of Business occupation		
7. Authentication		
Name		This form is authorised by a Director, Secretary or any authorised officer of the company.
Description		

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Particulars of charge (CAC 9)

Pursuant to Section 222 of the Companies and Allied Matters Act, 2020

CAC 9

PARTICULARS OF CHARGE



✓ What this form is for
You may use this form to register particulars of charge

✗ What this form is NOT for
You cannot use this form for statement of satisfaction of a charge.

For further information
please refer to our guidance at www.cac.gov.ng

1. Company details												
Registration Number												
Company name in full												
<p>This form must be delivered to the Commission for registration within 90 days beginning with the day after the date of creation of the charge. If delivered outside of the 90 days, it will be rejected unless it is accompanied by a court order extending the time for delivery. You must enclose a certified copy of the instrument with this form.</p>												
2. Charge details												
Amount secured										State the amount secured and the currency		
Creation date					d	d	m	m	y	y	y	y
3. Names of persons or trustees entitled to the charge												
					Please show the names of each of the persons, security agents or trustees entitled to the charge.							
Name												
Name												
Name												
					<p>If there are more than three names, please supply any three names and then tick the statement below.</p> <p><input type="checkbox"/> I confirm that there are more than four persons, security agents or trustees entitled to the charge.</p>							
Type of Charge					<ol style="list-style-type: none"> 1. charge for the purpose of securing any issue of debentures 2. charge on uncalled share capital of the company; 3. charge created or evidenced by an instrument which if executed by an individual would require registration as a bill of sale 4. charge on land, wherever situate, or any interest therein, but not including a charge for rent or other periodical sum issuing out of land 5. charge on book debts of the company 6. floating charge on the undertaking or property of the company; 7. charge on calls made but not paid; 8. charge on a ship or aircraft or any share in a ship; and 9. charge on goodwill, or on any intellectual property. 							
4. Short particulars of the property or undertaking charged												
					Please give a short description of any land, ship, aircraft, or intellectual property registered or required to be registered in Nigeria subject to a charge (which is not a floating charge) or fixed security included in the instrument.							

Brief description	
5. Other charge or fixed security	
	<p>Does the instrument include a charge (which is not a floating charge) or fixed security over any tangible or intangible or corporeal or incorporeal property not described above? Please tick the appropriate box.</p> <input type="checkbox"/> Yes <input type="checkbox"/> No
6. Floating charge	<p>Is the instrument expressed to contain a floating charge? Please tick the appropriate box.</p> <input type="checkbox"/> Yes, Continue <input type="checkbox"/> No <p>Is the floating charge expressed to cover all the property and undertaking of the company?</p> <input type="checkbox"/> Yes <input type="checkbox"/> I confirm that there is negative pledge clause in the charge
7. Trustee statement	<p>You may tick the box if the company named in Section 1 is acting as trustee of the property or undertaking which is the subject of the charge.</p> <input type="checkbox"/>
8. Authentication	
Name	This form is authorised by a Director, Secretary or any authorised officer of the company.
Description	

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.

Statement of satisfaction of whole or in part of a charge (CAC 10)

Pursuant to Section 229 of the
Companies and Allied Matters Act, 2020

**CAC 10
STATEMENT OF SATISFACTION
IN WHOLE OR IN PART OF A
CHARGE**



<p>✓ What this form is for You may use this form to register Statement of satisfaction in full or in part of charge</p>	<p>✗ What this form is NOT for You cannot use this form for particulars of charge</p>	<p>For further information Please refer to our guidance at www.cac.gov.ng</p>
--	--	--

1. Company details												
Registration Number												
Company name in full												
2. Charge details												
Charge creation date					d	d	m	m	y	y	y	y
3. Description of instrument												
					Please give a description of the instrument (if any) by which the charge is created or evidenced.							
Instrument description												
Amount secured by the charge												
4. Short particulars of the property or undertaking charged												
					Please give the short particulars of the property or undertaking charged.							
Short particulars												
5. Satisfaction												
					I confirm that the debt for the charge as described has been paid or satisfied. Please tick the appropriate box. <input type="checkbox"/> In whole <input type="checkbox"/> In part							
Date of release					d	d	m	m	y	y	y	y
Amount outstanding <i>(in case of Satisfaction in part)</i>												
Property to be released in part or whole. Please tick the appropriate box. <input type="checkbox"/> In whole <input type="checkbox"/> In part										Please list the property to be released in part or whole.		
6. Details of person delivering this statement and their interest in the charge												

	Please give the name of the person delivering this statement		
Name			
Telephone Number		Email	
Number/Building Name			
Street			
City/Town/Village			
Local Government (where applicable)			
Post code			
State			
Country			
Person's interest in the charge	Please give the person's interest in the charge (e.g. chargor/chargee etc).		
9. Authentication			
Name			This form is authorised by a Director, Secretary or any authorised officer of the company.
Description			

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

**Appointment of an administrator, receiver, receiver manager or supervisor for
company voluntary arrangement (CAC 11)**

Pursuant to Sections 442, 455,
550, 585 and 654 of the
Companies and Allied Matters
Act, 2020

**CAC 11
APPOINTMENT OF AN
ADMINISTRATOR, RECEIVER,
RECEIVER MANAGER OR
SUPERVISOR FOR COMPANY
VOLUNTARY ARRANGEMENT**



<p>✓ What this form is for You may use this form to give notice of appointment of official receiver, receiver manager an Administrator of supervisor for company voluntary arrangement</p>	<p>✗ What this form is NOT for You cannot use this form to give notice of cessation of appointment</p>	<p>For further information Please refer to our guidance at www.cac.gov.ng</p>
---	---	--

1. Company details			
Registration Number			
Company name in full			
2. Details of the person who appointed or obtained an order to appoint an administrator, receiver, manager or supervisor			
Name in full			
Address	Number/building name		
	Street		
	City/Town/village		
	Local Government (where applicable)		
	State		
	Identity number	Identity type	
Telephone number		Email	
3. Appointment details please give the name of and address of the administrator, receiver, receiver manager, Supervisor for company voluntary arrangement or liquidator			
Name			
Address	Number/building name		
	Street		
	City/Town/village		
	Local Government (where applicable)		
	State		
Telephone number		Email	
4. Date of appointment			

5. Appointment Type	Please show the nature of appointment. Please tick the appropriate box <input type="checkbox"/> Administrator (Please also complete PART B and C) <input type="checkbox"/> Receiver <input type="checkbox"/> Receiver Manager <input type="checkbox"/> Supervisor for company voluntary arrangement	
	Is the appointment over 'part' or 'the whole' of the property or undertaking of the company? <input type="checkbox"/> Part of the property or undertaking of the company <input type="checkbox"/> The whole of the property undertaking of the company	
6. Details of Appointment		
Date of appointment		
Mode of appointment	<input type="checkbox"/> An order was obtained <input type="checkbox"/> Under the powers contained in the instrument	
7. Authentication		
Name		This form is authorised by a Director, Secretary or any authorised officer of the company.
Description		

PART B

STATUTORY DECLARATION (PURSUANT TO SECTION 455(2), CAMA)

WE..... of being the
.....do solemnly and sincerely declare

1. That we hold floating charge in respect of the Companies Property.
2. That each floating charge is enforceable on the date of the appointment.
3. That consents of holders of prior floating charges have been obtained where applicable.
4. That appointment is in accordance with Chapter 17 and general provisions of the Companies and Allied Matters Act.

Declared at the this day of, 20...

Before Me

Commissioner for Oaths/Notary Public

PART C
STATEMENT BY ADMINISTRATOR (pursuant to section 455(3))

I(we).....consent to my(our) appointment as Administrator(s) in respect of

That in my(our)opinion the purpose of administration is likely to be achieved.

Signature:

Phone number:

E-mail address:

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of cessation to act as a receiver, receiver manager or supervisor (CAC 12)

Pursuant to Sections 559
(2) and 561 of the
Companies and Allied
Matters Act, 2020

**CAC 12
NOTICE OF CESSATION TO ACT
AS A RECEIVER, RECEIVER
MANAGER, ADMINISTRATOR OR
SUPERVISOR**



✓ What this form is for
You may use this form to
give notice of cessation to act
as an administrator, receiver,
manager or supervisor

✗ What this form is NOT for
You cannot use this form to give notice of
appointment of an administrator, receiver,
manager or supervisor

For further information
Please refer to our guidance at
www.cac.gov.ng

1. Company details										
Registration Number										
Company name in full										
2. Details of a person who has ceased to act as an administrator, receiver, receiver manager or supervisor										
Forename(s)										
Surname										
			Please give an address of the person who ceased to act							
Number/Building name										
Street										
City/Town/Village										
Local Government (where applicable)										
Post code										
State										
Country										
3. Cessation details										
Corporate body/firm name										
Date of cessation			d	d	m	m	y	y	y	y
			Please show the details of the cessation. Tick appropriate box below.							
			<input type="checkbox"/> As administrator							
			<input type="checkbox"/> As receiver							
			<input type="checkbox"/> As receiver manager							
			<input type="checkbox"/> As supervisor for company voluntary arrangement							
4. Authentication										
Name						This form is authorised by a Director, Secretary or any authorised officer of the company.				
Description										

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Application of striking-off by company (CAC 13)

Pursuant to Section 692 of the Companies and Allied Matters Act, 2020

CAC 13

APPLICATION FOR STRIKING OFF BY A COMPANY



✓ What this form is for
You may use this form to apply for voluntary striking-off by a company.

✗ What this form is NOT for
You cannot use this form to give notice of winding up

For further information
please refer to our guidance at www.cac.gov.ng

1. Company details				
Registration Number				
Company name in full				
2. Date of Special Resolution				
Warning to all interested parties				
	<p>This is an important notice and should not be ignored. The company named has applied for striking off from the Register and dissolved.</p> <p>Please note that on dissolution all property and rights whatsoever vested in or held on trust for the company immediately before its dissolution, including leasehold property (but not including property held by the company on trust for any other person) shall, subject and without prejudice to any order which may at any time be made by the Court under section 691 or 692 of this Act, be deemed to be vested in the State without further assurance, as bona vacantia.</p>			
3. Date of publication within 28 days of passing the resolution, calling for objections				
	Newspaper	SN	Title	Date
		1		
		2		
		3		
4. The application		Warning to all applicants		
<p>I/we as director(s) the majority of directors apply for this company to be struck off the Register and declare that:</p> <p>1) none of the circumstances described in section 692 of the Companies and Allied Matters Act 2020 (being circumstances in which the directors would otherwise be prohibited under this section from making application) exists in relation to the company and</p> <p>2) we have complied with the requirement of section 692 of the Companies and Allied Matters Act 2020 have been complied with.</p>		<p>It is an offence to knowingly or recklessly provide false or misleading information on this application. You are advised to read section 692 of the Companies and Allied Matters Act 2020 before completing this form. If in doubt, seek professional guidance.</p>		
<i>This form must be signed by the sole director if only 1, by both if there are 2, or by the majority if there are more than 2.</i>				
SN	NAME	SIGN	DATE	
1				
2				
3				

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of statutory declaration of solvency (CAC 14)

Pursuant to Section 625 of the Companies and Allied Matters Act, 2020

**CAC 14
NOTICE OF STATUTORY
DECLARATION OF
SOLVENCY**



✓ What this form is for
You may use this form to apply for voluntary striking off by a company

✗ What this form is NOT for
You cannot use this form to give notice of winding up

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details															
Registration Number															
Company name in full															
2. Statement of Assets and Liabilities made up to								d	d	m	m	y	y	y	y
3. Date of declaration				d	d	m	m	y	y	y	y				

STATUTORY DECLARATION OF SOLVENCY

We _____ of _____ and _____

Of _____ being all/majority of the directors of the above company made a full enquiry into the affairs of the company, and, that having so done, we have formed the opinion that the company will be able to pay its debt in full within a period of _____ months from the commencement of the winding up, and we append a statement of the company's assets and liabilities as at _____ 20_____ being the latest practicable date before the making of this declaration.

We make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Oath Act.

Declared at _____ the _____ day of _____, 20_____

Before me

Commissioner for Oaths/Notary Public

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of resolution for voluntary winding up (CAC 15)

Pursuant to Sections 621 and 634 of the Companies and Allied Matters Act, 2020

CAC 15

NOTICE OF RESOLUTION FOR VOLUNTARY WINDING UP



✓ What this form is for
You may use this form to give notice of Resolution of winding up.

✗ What this form is NOT for
You cannot use this form to give notice of winding up by Court Order

For further information
please refer to our guidance at www.cac.gov.ng

1. Company details					
Registration Number					
Company name in full					
2. Nature of winding up		Please tick one Members' voluntary winding up <input type="checkbox"/> Creditors' voluntary winding up <input checked="" type="checkbox"/>			
3. Date of special resolution		Please fill 3 and 4 only for members' voluntary winding up			
4. Publication details					
Gazette		Date			
Newspaper		SN	Title	Page No.	Date
		1			
		2			
5. Date of Meeting of Creditors		Please fill 3 to 6 for Creditor's winding up			
6. Publication details for meeting of Creditors					
Gazette		Date			
Newspaper		SN	Title	Page no.	Date
		1			
		2			
7. Authentication					
Name				This form is authorised by a Director, Secretary or any authorised officer of the company.	
Description					

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		

	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Appointment of liquidator (CAC 16)

Pursuant to Sections 631 and 641 of Companies and Allied Matters Act, 2020

CAC 16

APPOINTMENT OF LIQUIDATOR



✓ What this form is for
You may use this form to give notice of appointment of liquidator

✗ What this form is NOT for
You cannot use this form to give notice of cessation of appointment

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details											
Registration Number											
Company name in full											
Telephone number				Email							
2. Liquidator's details											
Name											
Address	Number/building name										
	Street										
	City/Town/village										
	Local Government (where applicable)										
	State										
Telephone number				Email							
3. Date of Appointment											
Date of appointment				d	d	m	m	y	y	y	y
4. Publication details											
				Please give the publication details below							
Gazette				Date							
Newspaper				SN	Title	Page No.	Date				
				1							
				2							
5. Instrument of appointment											
				Please tick the appropriate box below:							
				<input type="checkbox"/> Court Order							
				<input checked="" type="checkbox"/> Special resolution							
6. Authentication											
Name							This form is authorised by a Director, Secretary or any authorised officer of the company.				

Description		
-------------	--	--

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of return of final meeting (CAC 17)

Pursuant to Sections 631 and 641 of Companies and Allied Matters Act, 2020

CAC 17

NOTICE OF RETURN OF FINAL MEETING



✓ What this form is for
You may use this form to give notice of Of return of final meeting of winding up

✗ What this form is NOT for
You cannot use this form to give notice of cessation of appointment

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details										
Registration Number										
Company name in full										
2. Liquidator's details please give the name of and address of the administrator, receiver, receiver manager or liquidator										
Name										
Address	Number/building name									
	Street									
	City/Town/village									
	Local Government (where applicable)									
	State									
Telephone number				Email						
3. Date of final meeting										
Date of the final meeting				d	d	m	m	y	y	y
4. Publication details										
Gazette				Please give the publication details below						
				Date						
Newspaper		SN	Title	Page No.	Date					
		1								
		2								
5. Authorized signatory										
Name						This form is authorised by a Director, Secretary or any authorised officer of the company.				
Description										

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Fourteenth schedule (CAC 18)

Pursuant to Section 733 of the Companies and Allied Matters Act, 2020

CAC 18
FOURTEENTH SCHEDULE

Forms of statement to be published by banking and insurance companies and deposit, provident or benefit societies



✓ What this form is for
You may use this form to give notice of 14th Schedule

✗ What this form is NOT for
You cannot use this form to give notice of voluntary arrangement

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details			
Registration Number			
Company name in full			
2. Statement of share capital			
Issued Share Capital		Divided into	shares each
Calls to the amount of	₦	Per share have been made	
Under which the sum of		Naira has been received	
The liabilities of the company on the first day of January (or July) were			
3. Debts owing to sundry persons by the company			
On judgment	₦	On specialty	₦
On notes or bills	₦	On simple contracts	₦
On estimated liabilities	₦		
4. The assets of the company on that day were			
Government securities (stating them) ₦	₦	Bills of exchange and promissory notes	₦
Cash at the bankers	₦	Other securities	₦
5. Authentication			
Name			This form is authorised by a Director, Secretary or any authorised officer of

Description		the company.
-------------	--	--------------

Note:

*If the company has no share capital, the portion of the statement relating to capital and shares must be omitted.

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Annual return of companies (CAC 19)

Pursuant to Sections 417 - 424 of
the Companies and Allied
Matters Act, 2020

CAC 19 ANNUAL RETURN FORM



✓ What this form is for
You may use this form for Annual
Return of Companies

**✗ What this form is NOT
for**
You cannot use this form to file
Annual Report of foreign company

For further information
Please refer to our guidance at www.cac.gov.ng

Part 1 Company Details:

This Section must be Completed by all companies.

A1	Company RC Number:									
	Company Name in Full:									
A2	Annual return made up to the.....day of..... ,..... (being the fourteenth day after the date of the general meeting for the year _____. The annual return must be delivered within 14 days of the date given below:									
	Date of General Meeting	<table style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 10%;">d</td> <td style="width: 10%;">d</td> <td style="width: 10%;">m</td> <td style="width: 10%;">m</td> <td style="width: 10%;">y</td> <td style="width: 10%;">y</td> <td style="width: 10%;">y</td> <td style="width: 10%;">y</td> </tr> </table>	d	d	m	m	y	y	y	y
d	d	m	m	y	y	y	y			
A3	Please show the business classification code number(s) for the principal activity or activities.									
	Classification code 1:									
	Classification code 2:									
	Classification code 3:									
	Classification code 4:									
	If you cannot determine a code, please give a brief description of your business activity below:									
	Principal Activity Description:									
A4	Company Type: Please confirm your company type by ticking the appropriate box below (Only one box must be ticked).									
	<input type="radio"/> <input type="checkbox"/> Small company <input type="radio"/> <input type="checkbox"/> Private company limited by shares (other than small) <input type="radio"/> <input type="checkbox"/> Company limited by guarantee <input type="radio"/> <input type="checkbox"/> Public company									
A5	Registered office address:									
	Number /Building name:									
	Street:									
	City:									
	Local Government									
	State									
A6	Head office location if different from A5									
	Number /Building name:									
	Street:									
	City:									
	Local Government									
	State									
A7	Location of Register of members/Register of person with significant control (if applicable)									
	Number /Building name:									
	Street:									
	City:									
	Local Government									
	State									

Part 2 Officers of the company

This section should include details of the company as at the made-up date of this annual return. All details must agree with those previously notified to Corporate Affairs Commission.

Corporate secretary

- For a **Corporate Secretary**, go to **section B**

Individual secretary

- For a **Secretary** who is an individual, go to **section C**

Directors

- For a **Director**, go to **section D**

New Appointments

You cannot use this form to appoint new officers to the company. To do this, please complete the appropriate form and submit it together with this annual return form:

Change to officer details

You cannot use this form to change any officer details. To do this, please complete the appropriate form and submit it together with the annual return.

B Corporate secretary’s details:
Please use this section for corporate secretaries of the company. **For a secretary who is an individual, complete Section C.**

Corporate Body/firm name:			
Registration number			
Number /Building name:			
Street:			
City:			
Local Government		Phone number	
State		Email	

C Secretary’s details:
Please use this section for individual secretary of the company.
For a corporate secretary, complete Section B.

Title:			
Full forename(s):			
Surname:			
Former names(s):			
Nationality:			
Secretary’s Service address			
Number /Building name:			
Street:			
City:			
Local Government		Phone Number	
State		Email	

D. Director’s details: Please use this section to list directors of the company.

Title:			
Full forename(s):			
Surname:			
Former names(s):			
Country/State of residence:			
Nationality:			
Date of birth: [□]	d	d	M M Y Y Y Y ¹ Month and year of birth will appear on the public record
Business occupation (If any)			
Telephone number			
Email			

Director’s service address

Number /Building name:			
Street:			
City:			

Local Government	
State	

Part 3: Summary of issued share capital and debentures

Does your company have share capital?

- Yes, go to **Section E1** 'Companies with share capital'.
- No go to **part 4**

E1. Statement of Issued share capital

Please complete below to show each share classes held.

Class of shares E.g. Ordinary/Preference etc.	Number of shares	Aggregate nominal value ₦	Total aggregate amount unpaid, if any ₦
Total			

E2. Statement of capital (Prescribed particulars of rights attached to shares)

Class of share	Prescribed particulars of rights attached to shares
	<p>The particulars are:</p> <ol style="list-style-type: none"> 1. particulars of voting rights, including rights that arise only in certain circumstances; 2. particulars of any rights, as respect dividends, to participate in a distribution; 3. particulars of any rights, as respects capital, to participate in a distribution (including winding up); and 4. whether the shares are to be redeemed or are liable to be redeemed at the option of the company or the shareholder and any terms or conditions relating to redemption of these shares.

E3 Particulars of indebtedness

Total amount of indebtedness of the company in respect of all mortgages which are required to be registered with the Commission under the Companies and Allied Matters Act (CAMA).	₦
--	---

E4. List of past and present members.

List of person holding shares or stock in the company on the fourteenth day after the annual general meeting for 20..... and of persons who held shares or stock therein at any time since the date of the last return, or, in the cases of the first return, of the incorporation of the company.

Folio in register containing particulars	Name and addresses	Number of shares held by existing members at date of return	Account of shares	remarks
			(a) (b)	Date of registration of transfer

The aggregate number of shares held by each member must be stated, and the aggregate must be added up so as to agree with the number of shares stated in the Summary of Share Capital and Debenture to have been taken up.

	<p>When the shares are different classes these columns should be subdivided so that the number of each class held, or transferred, may be shown separately. Where any shares have been converted into stock, the amount of stock held by each member must be shown.</p> <p>The date of registration of each transfer should be given as well as the number of shares transferred on each date. The particulars should be placed together with that of the transferee, but the name of the transferee may be inserted in the remarks column immediately opposite the particulars of each transfer.</p> <p>(i) If the return for either of the two immediately preceding years has been given as at the date of that return the full particulars required as to past and present members and the shares and stock held and transferred by them, only such of the particulars need be given as relate to persons ceasing to be or becoming members since the date of the last return and to shares transferred since that date or to changes as compared with the date in the amount of stock held by a member.</p> <p>(ii) If the names in the list are not arranged in alphabetical order, an index sufficient to enable the name of any person to be readily found must be annexed.</p>
--	---

Certificates and other Documents accompanying Annual Returns

Certificate to be given by a director and the secretary of every private company.
 We certify that the company has not since the date of the incorporation of the company/the last annual return, issued any invitation to the public to subscribe for any shares or debentures in the company.
 Further certificate to be given as aforesaid if the number of members of the company exceeds fifty.
 We certify that the excess of the number of members of the company over fifty consist wholly of persons who under subsection (3) of section 22 of the Companies and Allied Matters Act, are not to be included in reckoning the number fifty.

Certified copies of accounts

Except for companies qualifying as small companies, there shall be annexed to this return a written copy, certified both by a director and by the secretary of the company to be true copy, of every balance sheet laid before the company in general meeting during the period to which this return relates (including every document required by law to be annexed to the balance sheet) and a copy (certified as aforesaid) of the report of the directors accompanying each such balance sheet. If any balance sheet as aforesaid or document certified in a prescribed manner to be annexed thereto did not comply with the requirements of the law as in force at the date of the audit with respect to the form of balance sheet or documents aforesaid, as the case may be, there shall be made such additions to and corrections in the copy as would have been required to be made in the balance sheet or document in order to make it comply with the said requirements, and the fact that the copy has been amended must be stated thereon.

Checklist
We may return forms completed incorrectly or with information missing.
Please make sure you have remembered the following:

- The company name and RC number match the information held on the public register.
- You have completed your principal business activity.
- You have not used this form to make changes to the registered office address.
- You have not used this form to make changes to secretary and director details.
- You have the full date of birth for all individual directors.
- You have signed the form
- You have enclosed the correct fee.

F. Particulars of Turnover and Net Assets (this is applicable to small companies that are not required to submit Financial Statements)

Total Turnover for the year	₦	Amount in words	
Total value of Net Assets for the year	₦	Amount in words	

G. Persons with Significant Control (PSC) - Natural Person

A. Details of the person with significant control

Submission Date	_ _ _ _ _ day-month-year		The date on which this information was submitted. Input the month as abbreviated text e.g., 30-Jan-2020
Title			
First Name			This should be the current legal name of the PSC.
Surname			The family names of the PSC.
Other Name(s)			The given names of the PSC used to distinguish the individual within the family.
Former name(s)			The patronymic name of the PSC (where used).
City			
State			
Nationality/nationalities			The nationalities held by the PSC
Country of residence			
Identification number			
Identification type			Means of identification e.g. international passport, National ID card, Driver's License, Permanent Voter's Card
Gender			
Email			
Phone number			
Address - service	Building name/number		The service address of the PSC
	Street		
	City		
	State		
	Country		

Address - home	Building name/number		The home address of the PSC (not for publication) Individual's residential address You can state 'Same as service address' in this section if the usual residential address is same as the service address. You cannot state 'Same as service address' if the service address has stated as the Company's Registered Office'. You will need to complete the address in full. This address cannot be a P O Box number.
	Street		
	City		
	State		
	Country		
Tax residency			A jurisdiction or jurisdictions in which the PSC is resident for tax purposes
Date of Birth	<p>--- - ---</p> <p>day-month-year</p>		Input the month as abbreviated text e.g., 30-Jan-2020

B. Alternative name forms

One copy should be filled out for *each* alternative name the person of significant control is known, or has been known, by.

Name type		Choose from: <ul style="list-style-type: none"> • "Former" - former name (for example, a maiden name) • "Alias" - an alias • "Nick" - a nickname • "Birth" - the name of the PSC at birth
Full Name		The PSC's full name
Family Name		The family name(s) of the PSC.
Given Name		The given name(s) of the PSC used to distinguish the individual within the family.
Patronymic name		The patronymic name of the PSC (where used).

C. PSC Notification - Legal Entity

Submission Date	<p>--- - ---</p> <p>day-month-year</p>	The date on which this information was submitted. Input the month as abbreviated text e.g., 30-Jan-2020
Name of entity		
Legal form		Choose from: <ul style="list-style-type: none"> • Private registered company

		<ul style="list-style-type: none"> • Public registered company • Limited liability partnership • Other legal entity (e.g. government department) • Trust • Legal arrangement
Jurisdiction		The jurisdiction in which this legal entity is registered, if any legal entities that have a unique registration must provide a jurisdiction, register and identifier.
Register		The register in which this legal entity is registered.
RC Number		The Registration number for this legal entity. E.g., a company number provided by a central business register.
Governing law		The governing law to which this legal entity is subject.
Address – registered	Building name/number	
	Street	
	City	
	State	
	Country	

D. Details of the interest(s) held

Date this person became a <i>person with significant control</i>	<p>--- - --- - ---</p> <p>day-month-year</p>	Input the month as abbreviated text e.g., 30-Jan-2020	
Interests held			
Shares in a company or interest in a limited liability partnership			
Does the PSC directly or indirectly hold at least 5% of the shares or interest in a company or limited liability partnership?	Yes/No		If 'Yes', state the percentage held directly and indirectly.
	Percentage held directly		
	Percentage held indirectly		
Name of legal owner(s) of shares or interest in the Register and the percentage of	Name(s), jurisdiction(s), and company number(s) of legal owner(s)	Share (%)	Where some part of the interest is held indirectly, the name of the legal owner through which this interest is held should be provided.

<p>the PSC's overall interest held through them.</p>			<p>Where the PSC holds the interest through a combination of legal owners in the Register, all relevant legal owners should be listed.</p> <p>Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be provided.</p>
--	--	--	---

Voting rights in a company or limited liability partnership

<p>Does the PSC directly or indirectly hold at least 5% of the voting rights in a company or limited liability partnership?</p>	<p>Yes/No</p>		<p>If 'Yes', state the percentage held directly and indirectly.</p>
	<p>Percentage held directly</p>		
	<p>Percentage held indirectly</p>		

<p>Name of legal owner(s) of voting rights in the Register and the percentage of the PSC's overall interest held through them.</p>	<p>Name(s), jurisdiction(s), and company number(s) of legal owner(s)</p>	<p>Voting rights (%)</p>	<p>If the names and percentages of the legal owners are the same as the shares and interest declaration, then this section can be left blank.</p> <p>Where some part of the interest is held indirectly, the name of the legal owner through which this interest is held should be provided.</p> <p>Where the PSC holds the interest through a <i>combination</i> of legal owners in the Register, all relevant legal owners should be listed.</p> <p>Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be provided.</p>

The right to appoint or remove a majority of the directors or partners

<p>Does the PSC directly or indirectly hold the right to appoint or remove a majority of the directors or partners in a company or limited liability partnership?</p>	<p>Yes/No</p>		
--	---------------	--	--

Significant influence or control over a company or limited partnership

<p>Does the PSC otherwise have the right to exercise or is actually exercising significant influence or control over a company or limited liability partnership?</p>	<p>Yes/No</p>		
---	---------------	--	--

Significant influence or control whether or not the PSC is a legal entity, but would itself satisfy any of the first four conditions

if it were an individual		
Does the PSC have the right to exercise, or actually exercise significant influence or control over the activities of a trust or firm, whether or not it is a legal entity, but would itself satisfy any of the first four conditions if it were an individual?	Yes/No	Natural persons should always answer 'No'.

Authentication

Name		This form is authorised by a Director, Secretary or any authorised officer of the company.
Description		

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Extension of time to hold Annual General Meeting (CAC 20)

Pursuant to Section 237 of the Companies and Allied Matters Act, 2020

CAC 20 EXTENSION OF TIME TO HOLD ANNUAL GENERAL MEETING



✓ What this form is for
You may use this form to give apply for an extension to hold AGM

✗ What this form is NOT for
You cannot use this form to give notice of holding AGM

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details		
Registration Number		
Company name in full		
2. Reason(s) for Extension		
3. Date of Preceding AGM		
4. Date of Financial Year End		
5. Date of Proposed Extension of AGM		
6. Authentication		
Name		This form is authorised by a Director, Secretary or any authorised officer of the company.
Description		

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of exemption of foreign company (CAC 21)

Pursuant to Section 80 of the Companies and Allied Matters Act, 2020

**CAC 21
NOTICE OF EXEMPTION OF
FOREIGN COMPANY**



✓ What this form is for
You may use this form to give notice of Exemption of foreign company

✗ What this form is NOT for
You cannot use this form to give notice of Annual Report for Exempted Company

For further information
Please refer to our guidance at www.cac.gov.ng

1. Company details												
Company name in full												
Registration Number												
Date of registration					d	d	m	m	y	y	y	y
Country					Please state the country or jurisdiction where the company was registered.							
2. Exemption details												
Date of Exemption												
Place of business outside Nigeria												
Place of business in Nigeria												
Description of business in Nigeria												
Duration of business in Nigeria												
Duration of Exemption												
Expected date of completion												
3. Names and addresses of authorized persons(Representative of Company)												
SN	Name	Address	Tel. number	Email	Signature							
1												
2												
4. Names and addresses of each director/partner												
SN	Name	Address	Tel. number	Email	Signature							
1												
2												
5. Authentication												
Name					This form is authorised by a Director, Secretary or any authorised officer of the company.							
Description												

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Annual report of exempted foreign company (CAC 22)

Pursuant to
Section 57 of
the Companies
and Allied
Matters Act,
2020

**CAC 22
ANNUAL REPORT OF
EXEMPTED FOREIGN
COMPANY**



What this form is for

You may use this form to file annual report of Exemption of foreign company

What this form is NOT for

You cannot use this form to give notice of Exemption

For further information

Please refer to our guidance at www.cac.gov.ng

1. Company details												
Company name in full												
Registration Number												
Date of registration					d	d	m	m	y	y	y	y
Country					Please state the country or jurisdiction where the company was registered.							
2. Annual report details												
Date of Annual Report					d	d	m	m	y	y	y	y
Place of business outside Nigeria												
Place of business in Nigeria												
Description of business in Nigeria												
Duration of business in Nigeria												
Date of Exemption					d	d	m	m	y	y	y	y
Duration of Exemption												
Expected date of completion of business in Nigeria					d	d	m	m	y	y	y	y
3. Name and Address of Principal Representative of Company in Nigeria												
Name		Address		Tel. number		Email		Signature				
4. Name and Address of Each Director, Partner or other Principal Officers of the Company since Date of Exemption and any changes therein												
SN	Name	Address		Tel. number		Email		Signature				
1												
2												
5. Authentication												
Name					This form is authorised by a Director, Secretary or any authorised officer							

Description		of the company.
-------------	--	-----------------

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			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of Persons with Significant Control (CAC-PSC 01)

Pursuant to Section of 119 the Companies and Allied Matters Act, 2020

CAC-PSC01



Notice of Persons with Significant Control

✓ What this form is for

You may use this form to give notice of person with significant control (PSC) – Natural Person, PSC- Legal Entity and details of the interest(s) held (used by both entities and natural persons)

✗ What this form is NOT for

You cannot use this form to give notice of change of details of PSC- Natural Person or Legal Entity.

For further information

Please refer to our guidance at www.cac.gov.ng

PSC Notification - Natural Person

One copy should be filled out for *each* natural person who is a person with significant control.

Details of the person with significant control

Submission Date	_ _ - _ _ - _ _ _ _ day-month-year	The date on which this information was submitted. Input the month as abbreviated text e.g., 30-Jan-2020
Title		
First Name		This should be the <i>current</i> legal name of the PSC.
Surname		The family names of the PSC.
Other Name(s)		The given names of the PSC used to distinguish the individual within the family.
Former name(s)		The patronymic name of the PSC (where used).
City		
State		
Nationality/nationalities		The nationalities held by the PSC
Country of residence		
Identification number		
Identification type		Means of identification e.g. international passport, National ID card, Driver's License, Permanent Voter's Card

Gender		
Email		
Phone number		
Address - service	Building name/number	The service address of the PSC
	Street	
	City	
	State	
	Country	
Address – home	Building name/number	<p>The home address of the PSC (not for publication)</p> <p>Individual’s residential address</p> <p>You can state ‘Same as service address’ in this section if the usual residential address is same as the service address.</p> <p>You cannot state ‘Same as service address’ if the service address is not stated as the Company’s Registered Office’. You will need to complete the address in full.</p> <p>This address cannot be a P O Box number.</p>
	Street	
	City	
	State	
	Country	
Tax residency		A jurisdiction or jurisdictions in which the PSC is resident for tax purposes
Date of Birth	<p>-----</p> <p>day-month-year</p>	Input the month as abbreviated text e.g., 30-Jan-2020

B. Alternative name forms

One copy should be filled out for *each* alternative name the person of significant control is known, or has been known, by.

Name type		Choose from: <ul style="list-style-type: none"> • "Translation" - translation of a name. • "Former" - former name (for example, a maiden name) • "Alias" - an alias • "Nick" - a nickname • "Birth" - the name of the PSC at birth
Full Name		The PSC's full name
Family Name		The family name(s) of the PSC.
Given Name		The given name(s) of the PSC used to distinguish the individual within the family.
Patronymic name		The patronymic name of the PSC (where used).

C. PSC Notification - Legal Entity

Submission Date	<p>--- - ---</p> <p>day-month-year</p>		<p>The date on which this information was submitted.</p> <p>Input the month as abbreviated text e.g., 30-Jan-2015</p>
Name of entity			
Legal form			<p>Choose from:</p> <ul style="list-style-type: none"> • Private registered company • Public registered company • Limited liability partnership • Other legal entity (e.g., government department) • Trust • Legal arrangement
Country of Registration			<p>The country in which this legal entity is registered, if any.</p> <p>Legal entities that have a unique registration must provide a jurisdiction, register and identifier.</p>
Register			The register in which this legal entity is registered.
Registration Number			<p>The Registration number for this legal entity.</p> <p>E.g., a company number provided by a central business register.</p>
Governing law			The governing law to which this legal entity is subject.
Address – registered	Building name/number		The registered address of the legal entity
	Street		

	City	
	State	
	Country	

D. Details of the interest(s) held

Date this person became a <i>person with significant control</i>	<p>--- -- --</p> <p>day-month-year</p>	Input the month as abbreviated text e.g., 30-Jan-2020	
Interests held			
Shares in a company or interest in a limited liability partnership			
Does the PSC directly or indirectly hold at least 5% of the shares or interest in a company or limited liability partnership?	Yes/No	If 'Yes', state the percentage held directly and indirectly.	
	Percentage held directly		
	Percentage held indirectly		
Name of legal owner(s) of shares or interest in the Register and the percentage of the PSC's overall interest held through them.	Name(s), jurisdiction(s), and company number(s) of legal owner(s)	Share (%)	Where some part of the interest is held indirectly , the name of the legal owner through which this interest is held should be provided.
			Where the PSC holds the interest through a <i>combination</i> of legal owners in the Register, all relevant legal owners should be listed.
			Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be provided.
Voting rights in a company or limited liability partnership			
Does the PSC directly or indirectly hold at least 5% of the voting rights in a company or limited liability partnership?	Yes/No		If 'Yes', state the percentage held directly and indirectly.
	Percentage held directly		
	Percentage held indirectly		
Name of legal owner(s) of voting rights in the Register	Name(s), jurisdiction(s), and company number(s) of legal owner(s)	Voting rights (%)	If the names and percentages of the legal owners are the same as the shares and interest declaration, then this section can

<p>and the percentage of the PSC's overall interest held through them.</p>			<p>be left blank.</p> <p>Where some part of the interest is held indirectly, the name of the legal owner through which this interest is held should be provided.</p> <p>Where the PSC holds the interest through a <i>combination</i> of legal owners in the Register, all relevant legal owners should be listed.</p> <p>Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be provided.</p>
<p>The right to appoint or remove a majority of the directors or partners</p>			
<p>Does the PSC directly or indirectly hold the right to appoint or remove a majority of the directors or partners in a company or limited liability partnership?</p>	<p>Yes/No</p>		
<p>Significant influence or control over a company or limited partnership</p>			
<p>Does the PSC otherwise have the right to exercise or is actually exercising significant influence or control over a company or limited liability partnership?</p>	<p>Yes/No</p>		
<p>Significant influence or control whether or not the PSC is a legal entity, but would itself satisfy any of the first four conditions if it were an individual</p>			
<p>Does the PSC have the right to exercise, or actually exercise significant influence or control over the activities of a trust or firm, whether or not it is a legal entity, but would itself satisfy any of the first four conditions if it were an</p>	<p>Yes/No</p>	<p>Natural persons should always answer 'No'.</p>	

individual?		
-------------	--	--

Guidance

The forms above contain some inline guidance

Term	Definition
Person of significant control	<p>“person with significant control” means any person:</p> <ul style="list-style-type: none"> ● directly or indirectly holding at least 5% of the shares or interest in a company or limited liability partnership; ● directly or indirectly holding at least 5% of the voting rights in a company or limited liability partnership; ● directly or indirectly holding the right to appoint or remove a majority of the directors or partners in a company or limited liability partnership; ● otherwise having the right to exercise or actually exercising significant influence or control over a company or limited liability partnership; or ● having the right to exercise, or actually exercising significant influence or control over the activities of a trust or firm whether or not it is a legal entity, but would itself satisfy any of the first four conditions if it were an individual.”

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every

day the default continues.

- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of Change in Details or Shares of Persons with Significant Control

Pursuant to Section of 119 the
Companies and Allied Matters Act,
2020

CAC-PSC02

Change of Details or Shares of Persons with Significant Control (PSC)



✓ What this form is for

You may use this form to give notice of change of details of person with significant control (PSC) – Natural Person and PSC-Legal Entity

✗ What this form is NOT for

You cannot use this form to give notice of person with significant control - Natural Person or PSC -Legal Entity.

For further

information, please refer to our guidance at www.cac.gov.ng

Change of details of PSC - Natural Person

One copy should be filled out for *each* natural person who is a person with significant control.

Submission Date	_ _ - _ - _ _ _ day-month-year	The date on which this information was submitted. Input the month as abbreviated text e.g., 30-Oct-2020
RC Number		
Company Name		This should be the <i>current</i> legal name of the PSC.
Date of birth	_ _ - _ - _ _ _ day-month-year	Current details. This will be used to identify the details on the public record.
Title		
Full forename(s)		
Surname		
Date of change of details	_ _ - _ - _ _ _ day-month-year	Please enter the date that change occurred. Give details of all of the changes that occurred on this date. If you need to enter more than one date, please use a separate form.
Change of name		
Title		Please enter the new name
Full forename(s)		
Surname		
Change of service address		

Address - service	Building name/number		The service address of the PSC
	Street		
	City		
	State		
	Country		

Change of usual residential address

Address - home	Building name/number		You can state 'Same as service address' in this section if the usual residential address is same as the service address. Please complete this section if the usual residential address has changed. This address cannot be a PO Box
	Street		
	City		
	State		
	Country		

Change of other details

Change of country/State of residence		
Change of nationality		
Change of email		
Change of Phone number		

B. Change of details of PSC - Legal Entity

Submission Date	__-__-____ day-month-year	The date on which this information was submitted. Input the month as abbreviated text e.g., 30-Oct-2020
-----------------	------------------------------	--

Name of entity			
RC Number			
Date of change of details	--- - --- day-month-year	Please enter the date that change occurred. Give details of all the	
Change of name			
New Name		Please enter the new name of the legal entity	
Change of registered address			
Address – registered	Building name/number		The registered address of the legal entity
	Street		
	City		
	State		
	Country		

C. Change of the interest(s) held

Date this person became a <i>person with significant control</i>	--- - --- day-month-year	Input the month as abbreviated text e.g., 30-Oct-2020	
Interests held			
Shares in a company or interest in a limited liability partnership			
Does the PSC directly or indirectly hold at least 5% of the shares or interest in a company or limited liability partnership?	Yes/No		If 'Yes', state the percentage held directly and indirectly.
	Percentage held directly		
	Percentage held indirectly		
Name of legal owner(s) of shares or interest in the Register and the percentage	Name(s), jurisdiction(s), and company number(s) of legal owner(s)	Share (%)	Where some part of the interest is held indirectly , the name of the legal owner through which this interest is held should be provided.

of the PSC’s overall interest held through them.			<p>Where the PSC holds the interest through a <i>combination</i> of legal owners in the Register, all relevant legal owners should be listed.</p> <p>Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be provided.</p>
--	--	--	--

Voting rights in a company or limited liability partnership

Does the PSC directly or indirectly hold at least 5% of the voting rights in a company or limited liability partnership?	Yes/No		If ‘Yes’, state the percentage held directly and indirectly.
	Percentage held directly		
	Percentage held indirectly		

Name of legal owner(s) of voting rights in the Register and the percentage of the PSC’s overall interest held through them.	Name(s), jurisdiction(s), and company number(s) of legal owner(s)	Voting rights (%)	<p>If the names and percentages of the legal owners are the same as the shares and interest declaration, then this section can be left blank.</p> <p>Where some part of the interest is held indirectly, the name of the legal owner through which this interest is held should be provided.</p> <p>Where the PSC holds the interest through a <i>combination</i> of legal owners in the Register, all relevant legal owners should be listed.</p> <p>Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be provided.</p>

The right to appoint or remove a majority of the directors or partners

Does the PSC directly or indirectly hold the right to appoint or remove a majority of the directors or partners in a company or limited liability partnership?	Yes/No	
---	--------	--

Significant influence or control over a company or limited partnership

Does the PSC otherwise have the right to exercise or is actually exercising significant influence or control over a company or	Yes/No	
---	--------	--

limited liability partnership?		
Significant influence or control whether or not the PSC is a legal entity, but would itself satisfy any of the first four conditions if it were an individual		
Does the PSC have the right to exercise, or actually exercise significant influence or control over the activities of a trust or firm, whether or not it is a legal entity, but would itself satisfy any of the first four conditions if it were an individual?	Yes/No	Natural persons should always answer 'No'.

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Application for accreditation of agent/professional (CAC-MISC 01)

**MISC 01
APPLICATION FOR ACCREDITATION OF
PROFESSIONAL/AGENT**



✓ What this form is for
You may use this form to apply for Accreditation of an agent.

✗ What this form is NOT for
You cannot use this form to apply for accreditation of insolvency practitioner.

For further information
Please refer to our guidance at www.cac.gov.ng

1. Individual details			
Sur Name			
Forename(s)			
Telephone number		Email	
Identity number		Identity type	
Address (principal place of business)			
Number /Building name:			
Street:			
City:			
Local Government			
State			
Professional membership	Please the appropriate box below: <input type="checkbox"/> Nigerian Bar Association <input type="checkbox"/> Institute of Chartered Accountants of Nigeria <input type="checkbox"/> Association of National Accountants of Nigeria <input type="checkbox"/> Institute of Chartered Secretaries and Administrators of Nigeria		
Enrolment number			
2. Firm			
Name of Firm			
Registration number			
Professional membership	Please the appropriate box below: <input type="checkbox"/> Nigerian Bar Association <input type="checkbox"/> Institute of Chartered Accountants of Nigeria <input type="checkbox"/> Association of National Accountants of Nigeria <input type="checkbox"/> Institute of Chartered Secretaries of Nigeria		
Full names, enrolment number and signature of each partner (in the case of partnership)			
SN	Name	Enrolment number	Signature
1			
2			
Names and signature of representatives			

SN	Name	Signature
1		
2		
Address (principal place of business)		
	Number /Building name:	
	Street:	
	City:	
	Local Government	
	State	
3. Evidence of eligibility to practice for the year		Evidence of eligibility to practice should include current practicing/membership license, etc.
Certification		
I/We hereby certify that the foregoing particulars are to the best of my/our knowledge, information and belief, correct and I/we undertake to notify the Registrar-General whenever any change is made or occurs in any of them.		
	Date	
	Name	This form may be signed by a Principal Partner in case of a firm
	Signature	

Note 1:

- I. Evidence of membership of a professional body should be attached.
- II. Evidence of eligibility to practice for the current year should be attached.
- III. Accreditation may be withdrawn by the Commission if it appears to it that the holder of the accreditation is no longer a fit and proper person to act as an agent or professional.

NOTE 2:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Application for accreditation of insolvency practitioners (CAC-MISC 02)

MISC 02

APPLICATION FOR ACCREDITATION OF INSOLVENCY PRACTITIONERS



✓ **What this form is for**
You may use this form to apply for
Accreditation of insolvency
practitioner

✗ **What this form is NOT for**
You cannot use this form to apply for
accreditation of an agent

For further information
Please refer to our guidance at
www.cac.gov.ng

1. Individual details			
Sur Name			
Forename(s)			
Telephone number		Email	
Identity number		Identity type	
Address (principal place of business)			
Number /Building name:			
Street:			
City:			
Local Government			
State			
Evidence of qualification as insolvency practitioner		Please check the appropriate box below: <input type="checkbox"/> Business Recovery and Insolvency Practitioners Association of Nigeria <input type="checkbox"/> Any other qualification	
Enrolment number			
2. Firm			
Name of Firm			
Registration number			
Evidence of qualification as insolvency practitioner		Please check the appropriate box below: <input type="checkbox"/> Insolvency Practitioners Association of Nigeria <input type="checkbox"/> Any other qualification	
Full names, enrolment number and signature of each partner (in the case of partnership)			
SN	Name	Enrolment number	Signature
1			
2			
Names and signature of representatives			
SN	Name	Signature	
1			
2			

Address (principal place of business)		
Number /Building name:		
Street:		
City:		
Local Government		
State		
3. Evidence of eligibility to practice for the year		
Certification		
I/We hereby certify that the foregoing particulars are to the best of my/our knowledge, information and belief, correct and I/we undertake to notify the Registrar-General whenever any change is made or occurs in any of them.		
Date		
Name		This form may be signed by a Principal Partner in case of a firm
Signature		

Note 1:

- I. Evidence of membership of a professional body should be attached.
- II. Evidence of eligibility to practice for the current year should be attached.
- III. Accreditation may be withdrawn by the Commission if it appears to it that the holder of the accreditation is no longer a fit and proper person to act as an insolvency practitioner.

NOTE 2:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Application for creation of an electronic account (CAC-MISC 03)

**MISC 03
APPLICATION FOR CREATION OF AN
ELECTRONIC ACCOUNT**



✓ What this form is for
You may use this form to apply for creation of an electronic account.

✗ What this form is NOT for
You cannot use this form to apply for accreditation of an agent

For further information

Please refer to our guidance at www.cac.gov.ng

1. Entity details	
Registration number	
Name	
Entity type	Please tick appropriate box below: <input type="checkbox"/> Company <input type="checkbox"/> Limited Liability Partnerships <input type="checkbox"/> Limited Partnerships <input type="checkbox"/> Business Names <input type="checkbox"/> Incorporated Trustees
Undertaking	I/We, the undersigned being the sole director/ proprietor or majority of the directors, partners or trustees of the above named entity, hereby give notice to the Commission that the person whose particulars appear below has been authorized to administer an Electronic Account created by the Commission and any document or information submitted by him through the electronic account is deemed to have been duly authorized by me/us.
2. Details of the Account Administrator (Authorised Officer)	
Surname	
Other Names	
	Address
Number /Building name:	
Street:	
City:	
Local Government	
State	
Country	
Mobile number	
Email	
Signature	
3. Signature of sole director/proprietor or majority directors/partners/trustees	
1	Surname

	Other Name(s)		
	Mobile number		
	Email		
	Number /Building name:	Address	
	Street:		
	City:		
	Local Government		
	State		
Country			
2	Surname		
	Other Name(s)		
	Mobile number		
	Email		
	Number /Building name:	Address	
	Street:		
	City:		
	Local Government		
State			
Country			
3	Surname		
	Other Name(s)		
	Mobile number		
	Email		
	Number /Building name:	Address	
	Street:		
	City:		
	Local Government		
State			
Country			
4	Surname		
	Other Name(s)		
	Mobile number		
	Email		

		Address
	Number /Building name:	
	Street:	
	City:	
	Local Government	
	State	
	Country	

Application to register a Limited Liability Partnership (LLP) (CAC/LLP 01)

Pursuant to Section 753 of the Companies and Allied Matters Act, 2020

**CAC/LLP 01
APPLICATION TO REGISTER A
LIMITED LIABILITY
PARTNERSHIP (LLP)**



✓ What this form is for
You may use this form to register an LLP

✗ What this form is NOT for
You cannot use this form to incorporate a company

For further information
please refer to our guidance at www.cac.gov.ng

Part 1		LLP details	
A1	LLP name		
Approved LLP name			
A2	Principal business activity		
Description of Principal Activity			
A3	Registered office address		
		Please give the registered office address of your LLP	
Number/Building Name			You must ensure that the address shown in this section is easily traceable.
Street			
City/Town/Village			
Local Government			
Postcode		LLP's email	
State		Phone number	
A4	Head office address ¹		
Number/Building Name		¹ Please give the Head office address where is different from the Registered office address in section A3. Ensure that the address shown in this section is easily traceable.	
Street			
City/Town/Village			
Local Government			
Postcode			

State		
-------	--	--

A5	Partner's designation ²	
	Will all partners from time to time be designated partners? <input type="checkbox"/> Yes <input type="checkbox"/> No	² Partners' designation If 'Yes' all partners named will be designated. If 'No' at least two partners named must be designated.

A6	Contributions		
SN	Name of partner	Capital (or Contribution other than cash) committed but yet o be contributed (state as applicable)	Contribution (or Contribution other than Cash) contributed (state as applicable)
1			
2			
3			

Part 2	Proposed officers
	<p>A minimum of two designated partners must be individuals. Partners that are corporate entities should nominate individuals to act as designated partners of the LLP and indicate that such persons are nominee.</p> <ul style="list-style-type: none"> ✓ For a partner who is an individual, go to Section B1. ✓ For a corporate partner, go to Section C1. <p>There must be two designated partners at all times. Unless at least two designated partners all partners will be designated.</p>

B1	Partner appointments ¹	
	Please use this section to list all the partner appointments taken on formation. For a corporate partner complete C1.	¹ Appointments For corporate partner appointments, please complete section C1 instead of section B. ² Former name(s) Please provide any previous names (including maiden or married names) which have been used for business purposes in the last 10 years. ³ Country/State of residence This is in respect of your usual residential address as stated in section B4 ⁴ Business occupation If you have a business occupation, please enter here. If you do not, please leave blank. ⁵ Designated partner There must be atleast two designated partners at all times.
	Title	
	Full forenames(s)	
	Surname	
	Former name(s) ²	
	Gender	
	Nationality	
	Country/state of residence ³	
	Occupation ⁴	

Email		
Phone number		
Identity type		
Identity number		
Designated member ⁵	Please tick this box if the person is consenting to act as designated partner. <input type="checkbox"/>	

B2		Partner's service address ⁶	
		Please complete the service address below. You must also fill in the partner's usual residential address in Section D4.	⁶ Service address This is the address that will appear on the public record. This does not have to be your usual residential address. Please state 'The LLP's Registered Office' if your service address will be recorded in the proposed LLP's register of partners as the LLP's registered office.
Number/building name			
Street			
City/town/village			
Local Government (where applicable)			
Postcode			
State			
Country			

B3		Partner's date of birth ⁷	
		Please complete your full date of birth below.	⁷ Date of birth Please give the full date of birth. The day (dd) will not appear on the public record.
	d	d	
		m	M
			Y
			y
			y
			Y

B4		Partner's usual residential address ⁸	
		Please complete your usual residential address below.	⁸ New partner's usual residential address Please state 'Same as service address' in this section if your usual residential address is recorded in the LLP's proposed register of partner's residential addresses as 'Same as service address'. You cannot state 'Same as service address' if your service address has been stated in Section B2 as 'The LLP's Registered Office'. You will need to complete the address in full.
Number/building name			
Street			
City/town/village			
Local Government (where applicable)			
Postcode			

State		
Country		
Date		
Signature	Signature X X I consent to be a partner of the above named LLP	
Partner		

B1	Partner appointments ¹	
	Please use this section to list all the partner appointments taken on formation.	<p>¹ Appointments For corporate partner appointments, please complete section C1 instead of section B.</p> <p>² Former name(s) Please provide any previous names (including maiden or married names) which have been used for business purposes in the last 10 years.</p> <p>³ Country/State of residence This is in respect of your usual residential address as stated in section B4</p> <p>⁴ Business occupation If you have a business occupation, please enter here. If you do not, please leave blank.</p> <p>⁵ Designated partner There must be atleast two designated partners at all times.</p>
Title		
Full forenames(s)		
Surname		
Former name(s) ²		
Gender		
Nationality		
Country/state of residence ³		
Occupation ⁴		
Email		
Phone number		
Identity type		
Identity number		
Designated member ⁵	Please tick this box if the person is consenting to act as designated member. <input type="checkbox"/>	

B2	Partner's service address ⁶	
	Please complete the service address below. You must also fill in the partner's usual residential address in Section D4.	<p>⁶ Service address This is the address that will appear on the public record. This does not have to be your usual residential address. Please state 'The LLP's Registered Office' if your service address will be recorded in the proposed LLP's register of partners as the LLP's registered</p>
Number/building name		
Street		

City/town/village		office.
Local Government (where applicable)		
Postcode		
State		
Country		

B3	Partner's date of birth ⁷									
Please complete your full date of birth below.							⁷ Date of birth Please give the full date of birth. The day (dd) will not appear on the public record.			
d	d		m	M		Y	y	y	Y	

B4	Partner's usual residential address ⁸												
Please complete your usual residential address below.							⁸ New partner's usual residential address Please state 'Same as service address' in this section if your usual residential address is recorded in the LLP's proposed register of partners' residential addresses as 'Same as service address'. You cannot state 'Same as service address' if your service address has been stated in Section B2 as 'The LLP's Registered Office'. You will need to complete the address in full.						
Number/building name													
Street													
City/town/village													
Local Government (where applicable)													
Postcode													
State													
Country													
Date													
Signature													
Signature							X X I consent to be a partner of the above named LLP						

C1	Corporate partner appointments												
Please use this section to list all the corporate partner of the LLP.							¹ Registered or principal address This is the address that will appear on the public record. This address must be a physical location for the delivery of documents. It cannot be a PO box number						
Corporate body/firm name													
Registration number													
Number/building number ¹													
Street													

City/town/village		
Local Government		
Postcode		
State		
Phone number		
Email		

Part 5 **Persons with Significant Control (PSC)**

D. PSC Notification - Natural Person

One copy should be filled out for *each* natural person who is a person of significant control.

Details of the person with significant control

Submission Date	-- -- - - - - day-month-year	The date on which this information was submitted. Input the month as abbreviated text e.g., 30-Jan-2020
Title		
First Name		This should be the <i>current</i> legal name of the PSC.
Surname		The family names of the PSC.
Other Name(s)		The given names of the PSC used to distinguish the individual within the family.
Former name(s)		The patronymic name of the PSC (where used).
City		
State		
Nationality/nationalities		The nationalities held by the PSC
Country of residence		
Identification number		
Identification type		Means of identification e.g. international passport, National ID card, Driver's License, Permanent Voter's Card
Gender		

Email		
Phone number		
Address - service	Building name/number	The service address of the PSC
	Street	
	City	
	State	
	Country	
Address – home	Building name/number	The home address of the PSC (not for publication) Individual's residential address You can state 'Same as service address' in this section if the usual residential address is same as the service address. You cannot state 'Same as service address' if the service address has stated as the Company's or LLP's Registered Office'. You will need to complete the address in full. This address cannot be a P O Box number.
	Street	
	City	
	State	
	Country	
Tax residency		A jurisdiction or jurisdictions in which the PSC is resident for tax purposes
Date of Birth	____-____-____ day-month-year	Input the month as abbreviated text e.g., 30-Jan-2020

E. Alternative name forms

One copy should be filled out for *each* alternative name the person of significant control is known, or has been known, by.

Name type		Choose from: <ul style="list-style-type: none"> • "Translation" - translation of a name. • "Former" - former name (for example, a maiden name) • "Alias" - an alias • "Nick" - a nickname • "Birth" - the name of the PSC at birth
Full Name		The PSC's full name
Family Name		The family name(s) of the PSC.

Given Name		The given name(s) of the PSC used to distinguish the individual within the family.
Patronymic name		The patronymic name of the PSC (where used).

F. PSC Notification - Legal Entity

Submission Date	_ _ - _ _ - _ _ _ _ day-month-year		The date on which this information was submitted. Input the month as abbreviated text e.g., 30-Jan-2015
Name of entity			
Legal form	Choose from: <ul style="list-style-type: none"> • Private registered company • Public registered company • Limited liability partnership • Other legal entity (e.g., government department) • Trust • Legal arrangement 		
Country of registration	The jurisdiction in which this legal entity is registered, if any. Legal entities that have a unique registration must provide a jurisdiction, register and identifier.		
Register	The register in which this legal entity is registered.		
RC Number	The Registration number for this legal entity. E.g., a company number provided by a central business register.		
Governing law	The governing law to which this legal entity is subject.		
Address – registered	Building name/number		
	Street		
	City		
	State		
	Country		

G. Details of the interest(s) held

Date this person became a <i>person with significant control</i>	_ _ - _ _ - _ _ _ _ day-month-year	Input the month as abbreviated text e.g., 30-Jan-2020
Interests held		
Interest in a limited liability partnership		

Does the PSC directly or indirectly hold at least 5% of the interest in a limited liability partnership?	Yes/No		If 'Yes', state the percentage held directly and indirectly.
	Percentage held directly		
	Percentage held indirectly		
Name of legal owner(s) of interest in the Register and the percentage of the PSC's overall interest held through them.	Name(s), jurisdiction(s), and company number(s) of legal owner(s)	Share (%)	Where some part of the interest is held indirectly , the name of the legal owner through which this interest is held should be provided.
			Where the PSC holds the interest through a <i>combination</i> of legal owners in the Register, all relevant legal owners should be listed. Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be provided.
Voting rights in a limited liability partnership			
Does the PSC directly or indirectly hold at least 5% of the voting rights in a limited liability partnership?	Yes/No		If 'Yes', state the percentage held directly and indirectly.
	Percentage held directly		
	Percentage held indirectly		
Name of legal owner(s) of voting rights in the Register and the percentage of the PSC's overall interest held through them.	Name(s), jurisdiction(s), and company number(s) of legal owner(s)	Voting rights (%)	If the names and percentages of the legal owners are the same as the interest declaration, then this section can be left blank.
			Where some part of the interest is held indirectly , the name of the legal owner through which this interest is held should be provided. Where the PSC holds the interest through a <i>combination</i> of legal owners in the Register, all relevant legal owners should be listed. Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be provided.
The right to appoint or remove a majority of the partners			
Does the PSC directly or indirectly hold the right to appoint or remove a majority of the partners in a limited liability partnership?	Yes/No		
Significant influence or control over a limited liability partnership			
Does the PSC otherwise have the right to exercise or	Yes/No		

is actually exercising significant influence or control over limited liability partnership?		
Significant influence or control whether or not the PSC is a legal entity, but would itself satisfy any of the first four conditions if it were an individual		
Does the PSC have the right to exercise, or actually exercise significant influence or control over the activities of a trust or firm, whether or not it is a legal entity, but would itself satisfy any of the first four conditions if it were an individual?	Yes/No	Natural persons should always answer 'No'.

Guidance

The forms above contain some inline guidance

Term	Definition
Person of significant control	<p>“person with significant control” means any person:</p> <ul style="list-style-type: none"> • directly or indirectly holding at least 5% of the shares or interest in a company or limited liability partnership; • directly or indirectly holding at least 5% of the voting rights in a company or limited liability partnership; • directly or indirectly holding the right to appoint or remove a majority of the directors or partners in a company or limited liability partnership; • otherwise having the right to exercise or actually exercising significant influence or control over a company or limited liability partnership; or • having the right to exercise, or actually exercising significant influence or control over the activities of a trust or firm whether or not it is a legal entity, but would itself satisfy any of the first four conditions if it were an individual.”

Presented for filing by:

Name			
Address	Building name/number		
	Street		
	City/town/village		
	Postcode		
	State		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of change in registered office or head office address of LLP (CAC/LLP 02)

Pursuant to Section 755 of the Companies and Allied Matters Act, 2020

CAC/LLP 02 NOTICE OF CHANGE IN REGISTERED OFFICE OR HEAD OFFICE ADDRESS



✓ What this form is for
You may use this form to give notice of change in registered office or head office address

✗ What this form is NOT for
You cannot use this form to give notice of change in principal place of business of LP

For further information
Please refer to our guidance at www.cac.gov.ng

1. Limited Liability Partnership (LLP) details

Registration Number								
LLP name in full								
Date of change	d	d	m	m	y	y	y	y

2. New registered office address

Number/Building Name*	
Street*	
City/Town/Village*	
Local Government*	
Postal code	
State*	

3. New head office address

Please tick the appropriate box below:	
<input type="checkbox"/> Change of head office address; or	
<input type="checkbox"/> Notice of new head office address	
Number/Building Name*	
Street*	
City/Town/Village*	
Local Government*	
Postal code	
State*	

4. Authentication

Name		This form is authorised by a designated partner of the LLP.
Signature		

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Application of change of name of LLP (CAC/LLP 03)

Pursuant to Section 758 of the Companies and Allied Matters Act, 2020

CAC/LLP 03

APPLICATION FOR CHANGE OF NAME



✓ What this form is for
You may use this form to apply for change of name of an LLP

✗ What this form is NOT for
You cannot use this form to apply for change of name of a company

For further information
Please refer to our guidance at www.cac.gov.ng

1. Limited Liability Partnership (LLP) details											
Registration Number											
LLP name in full											
Date of Application				d	d	m	m	y	y	y	y
2. New LLP name											
3. Authentication											
Name						This form is authorised by a designated partner of the LLP.					
Signature											

Presented for filing by:

Name											
Address	Street										
	City area/District										
	City/Town/Village										
	Local Government										
	Postal code										
	State										
	Country										
Phone Number											
Email		Accreditation Number (where applicable)									
Signature		Date									

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.

- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of change in particulars of partner of LLP (CAC/LLP 04)

Pursuant to Section 764 of the Companies and Allied Matters Act, 2020

CAC/LLP 04 NOTICE OF CHANGE IN PARTICULARS OF PARTNER



What this form is for
You may use this form to change the particulars of a partner

What this form is NOT for
You cannot use this form to change details of a director

For further information
please refer to our guidance at www.cac.gov.ng

1. LLP details

Registration Number

LLP name in full

2. Partner's current details on the register

2A. Individual partner for Corporate partner go to 2B

Date of birth

d	d	m	m	y	y	y	y
---	---	---	---	---	---	---	---

Title

Full forename(s)

Surname

2B Corporate partner

Name of Corporate body/firm

Registration number

3. Date of change of details

d	d	m	m	y	y	y	y
---	---	---	---	---	---	---	---

Please complete appropriate sections to indicate which of your details have changed.

4. Change of name details

Please enter new name.

Title

Full forename(s)

Surname

Name of Corporate body/firm

Please provide new name in case of a corporate body.

5. Change of service address

Number/Building Name

Street

City/Town/Village

Local Government (where applicable)

Postal code

State

Country

I confirm that there has been no change in the LLP's register of Partners' residential addresses.

5. Change of residential address Please complete this section if you have changed your residential address

Number/Building Name		Please state 'same as service address' in this section if your residential address is recorded in the LLP's register of partners' residential addresses as 'Same as service address'.
Street		
City/Town/Village		
Local Government (where applicable)		
Postal code		
State		
Country		

6. Change of other details

Change of Email	
Change of telephone number	
Change of Nationality	
Correction of Gender	
Change of Country/State of residence	
Change of Business occupation	

7. Authentication

Name		This form is authorised by a designated partner of the LLP.
Signature		

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Admission of partner of LLP (CAC/LLP 05)

Pursuant to Section 764(2) of the Companies and Allied Matters Act, 2020

CAC/LLP 05 ADMISSION OF PARTNER OF A LIMITED LIABILITY PARTNERSHIP



✓ What this form is for
You may use this form to admit a new partner to an LLP

✗ What this form is NOT for
You cannot use this form to change details of a partner

For further information, please refer to our guidance at www.cac.gov.ng

1. LLP details										
Registration Number										
LLP name in full										
2. Date of becoming a partner										
Date of appointment				d	d	M	m	y	y	y
For appointment of corporate partner go to 5										
3. New partner's details										
Title										
Full forename(s)										
Surname										
Former name(s)				Gender						
Country/state of residence				Phone Number						
Nationality				Email						
Identity Number				Identity Type						
Date of birth				d	D	m	m	y	y	y
Business occupation (if any)										
Appointment type				Please tick the appropriate box below: <input type="checkbox"/> Designated <input type="checkbox"/> Limited						
4. New Partner's service address Please complete your service address below. You must also complete your residential address in Section 4a.										
Number/Building Name				This is the address that will appear on the public record. This does not have to be your usual residential address. Please state 'The LLP's Registered Office' if your service address is recorded in the LLP's register of partners as the LLP's registered office. If you provide your residential address here it will appear on the public record.						
street										
City/Town/Village										
Local Government (where applicable)										
Postal code										
State										
Country										

4a. New Partner's residential address Please complete your residential address below.
--

Number/Building Name		Please state 'Same as service address' in this section if your usual residential address is recorded in the LLP's register of partner's residential addresses as 'Same as service address'. You cannot state 'Same as service address' if your service address has been stated in Section 4 as 'The LLP's Registered Office'. You will need to complete the address in full.
Street		
City/Town/Village		
Local Government (where applicable)		
Postal code		
State		
Country		

5. New Corporate Partner's details

Name of corporate body/firm	
Registration number	
Appointment type	Please tick the appropriate box below: <input type="checkbox"/> Designated <input type="checkbox"/> Limited

6. New Corporate Partner's address

Number/Building Name	
street	
City/Town/Village	
Local Government (where applicable)	
Postal code	
State	

7. Authentication

Name		This form is authorised by a designated partner of the LLP.
Signature		

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Cessation of partner of an LLP (CAC/LLP 06)

Pursuant to Section 764 (2) of the Companies and Allied Matters Act, 2020

CAC/LLP 06 NOTICE OF CESSATION OF PARTNER OF A LIMITED LIABILITY PARTNERSHIP



✓ What this form is for
You may use this form to file a notice that a person (individual or corporate) has ceased to be a partner of an LLP

✗ What this form is NOT for
You cannot use this form to change details of a partner

For further information
please refer to our guidance at www.cac.gov.ng

1. LLP details

Registration Number	
LLP name in full	

2. Partner's current details on the register

Individual Partner

Title								
Full forename(s)								
Surname								
Former name(s)								
Nationality								
Date of birth	d	d	m	m	y	y	y	y

Corporate Partner

Name of Corporate body/firm	
Registration number	

3. Cessation Date (date ceases to be partner)

Date of cessation	d	d	m	m	y	y	y	y
-------------------	---	---	---	---	---	---	---	---

- | | |
|--|--|
| <p>1) A person may cease to be a partner of a limited liability partnership in accordance with an agreement with the other partners or, in the absence of agreement with the other partners as to cessation of being a partner, by giving a notice in writing of at least 30 days to the other partners of his intention to resign as partner.</p> <p>2) A person shall cease to be a partner of a limited liability partnership —</p> <p style="margin-left: 20px;">(a) on his death or dissolution of the limited liability partnership; or</p> <p style="margin-left: 20px;">(b) if he is declared to be of unsound mind by a competent court; or</p> <p style="margin-left: 20px;">(c) if he has applied to be adjudged or declared as an insolvent.</p> | <p>Cessation of partnership interest.</p> <p style="text-align: center;">Section 763(1),(2)</p> |
|--|--|

4. Authentication

Name		This form is authorised by a designated partner of the LLP.
Signature		

Presented for filing by:

Name*			
Accreditation Number (where applicable)			
Address	Number/Building Name*		
	Street*		
	City/Town/Village*		
	Local Government*		
	Postal code		
	State*		
	Country*		
Phone Number*			
Email*			
Signature*		Date*	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Annual return of LLP (CAC/LLP 07)

Pursuant to Section 733 of the Companies and Allied Matters Act, 2020

**CAC/LLP 07
ANNUAL RETURN OF LIMITED
LIABILITY PARTNERSHIP**



✓ What this form is for
You may use this form to file Annual Return of Limited liability partnership

✗ What this form is NOT for
You cannot use this form to file annual return of Limited Partnership

For further information
Please refer to our guidance at www.cac.gov.ng

1. LLP Partnership details										
Registration Number										
LLP name in full										
General Nature of Business										
2. Registered office address										
Number/Building Name*										
Street*										
City/Town/Village*										
Local Government*										
Postal code										
State*										
3. Head office Address (if any)										
Number/Building Name*										
Street*										
City/Town/Village*										
Local Government*										
Postal code										
State*										
4. Annual Return details										
Date of financial year end			d	d	m	m	y	y	y	y
Annual Return for the year ended					Financial Year End/Accounting Year End					
Turnover ₦					Total Net Assets ₦					

5. Particulars of Partners												
Surname												
Forename(s)		Designation										
Nationality		Date of birth		D	D	m	m	y	y	y	Y	
Gender		Telephone number										
Identity Number		Identity Type										
Email		Occupation										
Residential Address												
Number/Building Name*												
Street*												
City/Town/Village*												
Local Government*												
Postal code												
State*												
Service Address												
Number/Building Name*												
Street*												
City/Town/Village*												
Local Government*												
Postal code												
State*												
Signature						Date						
Surname												
Forename(s)												
Nationality		Date of birth		D	D	m	m	y	y	y	Y	
Gender		Telephone number										
Identity Number		Identity Type										
Email		Occupation										
Residential Address												
Number/Building Name*												
Street*												
City/Town/Village*												

	Local Government*		
	Postal code		
	State*		

Service Address

Number/Building Name*			
Street*			
City/Town/Village*			
Local Government*			
Postal code			
State*			
Signature		Date	

6. Particulars of Corporate Partner (if any)

Name of corporate body	
Registration number	

Address

Number/Building Name*	
Street*	
City/Town/Village*	
Local Government*	
Postal code	
State*	

8. Persons with Significant Control (PSC) - Natural Person

A. Details of the person with significant control

Submission Date	--- -- day-month-year	The date on which this information was submitted. Input the month as abbreviated text e.g., 30-Jan-2020
Title		
First Name		This should be the current legal name of the PSC.
Surname		The family names of the PSC.

Other Name(s)		The given names of the PSC used to distinguish the individual within the family.	
Former name(s)		The patronymic name of the PSC (where used).	
City			
State			
Nationality/nationalities		The nationalities held by the PSC	
Country of residence			
Identification number			
Identification type		Means of identification e.g. international passport, National ID card, Driver's License, Permanent Voter's Card	
Gender			
Email			
Phone number			
Address (service)	Building name/number		The service address of the PSC
	Street		
	City		
	State		
	Country		
Address (home)	Building name/number		<p>The home address of the PSC (not for publication)</p> <p>Individual's residential address</p> <p>You can state 'Same as service address' in this section if the usual residential address is same as the service address.</p> <p>You cannot state 'Same as service address' if the service address has stated as the Company's Registered Office'. You will need to complete the address in full.</p> <p>This address cannot be a P O Box number.</p>
	Street		

	City		
	State		
	Country		
Tax residency			A jurisdiction or jurisdictions in which the PSC is resident for tax purposes
Date of Birth	--- - --- - --- day-month-year		Input the month as abbreviated text e.g., 30-Jan-2020

B. Alternative name forms

One copy should be filled out for *each* alternative name the person of significant control is known, or has been known, by.

Name type		Choose from: <ul style="list-style-type: none"> • "Former" - former name (for example, a maiden name) • "Alias" - an alias • "Nick" - a nickname • "Birth" - the name of the PSC at birth
Full Name		The PSC's full name
Family Name		The family name(s) of the PSC.
Given Name		The given name(s) of the PSC used to distinguish the individual within the family.
Patronymic name		The patronymic name of the PSC (where used).

C. PSC Notification - Legal Entity

Submission Date	--- - --- - --- day-month-year	The date on which this information was submitted. Input the month as abbreviated text e.g., 30-Jan-2020
Name of entity		
Legal form		Choose from: <ul style="list-style-type: none"> • Private registered company • Public registered company • Limited liability partnership • Other legal entity (e.g. government department) • Trust • Legal arrangement
Jurisdiction		The jurisdiction in which this legal entity is registered, if any legal entities that have a unique registration must provide a jurisdiction, register and identifier.

Register		The register in which this legal entity is registered.
RC Number		The Registration number for this legal entity. E.g., a company number provided by a central business register.
Governing law		The governing law to which this legal entity is subject.
Address – registered	Building name/number	The registered address of the legal entity
	Street	
	City	
	State	
	Country	

D. Details of the interest(s) held

Date this person became a <i>person with significant control</i>	- - - - - day-month-year	Input the month as abbreviated text e.g., 30-Jan-2020	
Interests held			
Interest in a limited liability partnership			
Does the PSC directly or indirectly hold at least 5% of the interest in a limited liability partnership?	Yes/No	If 'Yes', state the percentage held directly and indirectly.	
	Percentage held directly		
	Percentage held indirectly		
Name of legal owner(s) of interest in the Register and the percentage of the PSC's overall interest held through them.	Name(s), jurisdiction(s), and company number(s) of legal owner(s)	Share (%)	Where some part of the interest is held indirectly, the name of the legal owner through which this interest is held should be provided.
			Where the PSC holds the interest through a combination of legal owners in the Register, all relevant legal owners should be listed. Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be

			provided.
Voting rights in a limited liability partnership			
Does the PSC directly or indirectly hold at least 5% of the voting rights in a company or limited liability partnership?	Yes/No		If 'Yes', state the percentage held directly and indirectly.
	Percentage held directly		
	Percentage held indirectly		
Name of legal owner(s) of voting rights in the Register and the percentage of the PSC's overall interest held through them.	Name(s), jurisdiction(s), and company number(s) of legal owner(s)	Voting rights (%)	<p>If the names and percentages of the legal owners are the same as the interest declaration, then this section can be left blank.</p> <p>Where some part of the interest is held indirectly, the name of the legal owner through which this interest is held should be provided.</p> <p>Where the PSC holds the interest through a <i>combination</i> of legal owners in the Register, all relevant legal owners should be listed.</p> <p>Where the legal owner is a natural person, the name should be as it appears on the Register. Where the legal owner is an entity, the company number and jurisdiction should also be provided.</p>
The right to appoint or remove a majority of the partners			
Does the PSC directly or indirectly hold the right to appoint or remove a majority of the partners in a limited liability partnership?	Yes/No		
Significant influence or control over a limited partnership			
Does the PSC otherwise have the right to exercise or is actually exercising significant influence or control over a limited liability partnership?	Yes/No		
Significant influence or control whether or not the PSC is a legal entity, but would itself satisfy any of the first four conditions if it were an individual			
Does the PSC have the right to exercise, or actually exercise significant influence or control over the activities of a trust or firm, whether or not it is a legal entity, but would itself satisfy any of the	Yes/No		Natural persons should always answer 'No'.

first four conditions if it were an individual?		
---	--	--

Authentication

Name		This form is authorised by a designated partner of the LLP.
Signature		

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Application to register Limited Partnership (LP) (CAC/LP 01)

Pursuant to Section 798 of the Companies and Allied Matters Act, 2020

CAC/LP 01 APPLICATION TO REGISTER A LIMITED PARTNERSHIP (LP)

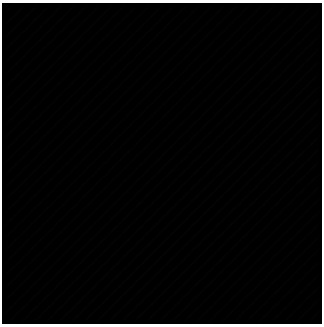


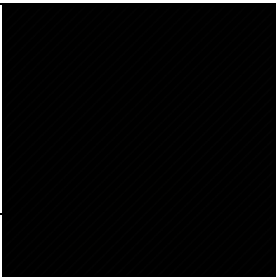
✓ What this form is for
You may use this form to incorporate an LP

✗ What this form is NOT for
You cannot use this form to incorporate a Business Name

For further information please refer to our guidance at www.cac.gov.ng

Part 1	LP details	
A1	LP details	
Approved LP Name		
Name ending	LP/Limited Partnership	
A2	General Nature of business	
Description of Principal Activity	Please give a brief description of the LP's business activities below:	
A3	Principal Place of Business	
	Please give the principal place of business	
Number/Building Name		You must ensure that the address shown in this section is easily traceable.
Street		
City/Town/Village		
Local Government		
Postcode		
State		
A4	Address of Branch (if any)	
Number/Building Name		
Street		
City/Town/Village		
Local Government		

Postcode							
State							
Part 2	Partners						
	There must be atleast one general partner and one limited partner. For a partner who is an individual, go to Section B1. For a corporate partner, go to Section C1.						
B1	Partner's details please use this section to list all the individual partners						
Surname							
First name							
Other name(s)							
Former name(s)							
Nationality							
Former nationality							
Gender							
Date of birth	d	d	m	n	y	y	Y
Phone number							
Email			<p style="text-align: center;">Recent Passport Photograph</p> 				
Identity Number							
Identity Type							
Occupation							
Partner's status	Please tick the appropriate box below: <input type="checkbox"/> Limited partner <input type="checkbox"/> General partner						
B2	Partner's usual residential address						
Number/Building Name							
Street							
City/Town/Village							

Local Government										
Postcode										
State										
B3		Partner's service address								
		Please complete the service address below. You must fill the partner's usual residential address in section B2.								
Number/Building Name										
Street										
City/Town/Village										
Local Government										
Postcode										
State										
Signature (I consent to be a partner of the above named LP)										
Date										
B1		Partner's details please use this section to list all the individual partners								
Surname										
First name										
Other name(s)										
Former name(s)										
Nationality										
Former nationality										
Gender										
Date of birth		d	d	m	n	y	y	y	Y	
Phone number										
Email									Recent Passport Photograph	
Identity Number										
Identity Type										

Occupation		
Partner's status	Please tick the appropriate box below: <input type="checkbox"/> Limited partner <input type="checkbox"/> General partner	
B2	Partner's usual residential address	
Number/Building Name		
Street		
City/Town/Village		
Local Government		
Postcode		
State		
B3	Partner's service address	
	Please complete the service address below. You must fill the partner's usual residential address in section B2.	
Number/Building Name		
Street		
City/Town/Village		
Local Government		
Postcode		
State		
Signature	I consent to be a partner of the above named LP	
Date		
C1	Corporate Partner's details	
	Please use this section to fill all corporate partners of the LP	
Corporate body/Firm Name		
Registration Number		
	Service address of the corporate partner	
Number/Building Name		

Street	
City/Town/Village	
Local Government	
Postcode	
State	
Partner's status	Please tick the appropriate box below: <input type="checkbox"/> Limited partner <input type="checkbox"/> General partner
Signature	The above corporate body consent to be a partner of the above named LP
Name of the authorized person	
Email	
Phone Number	
Date	

Part 3 Contribution

Please give the name, amount contributed and signature of each limited partner			
SN	Name of Partner	Capital (or Contribution other than cash) committed but yet o be contributed (state as applicable)	Contribution (or Contribution other than Cash) contributed (state as applicable)
1			
2			
Please give the name, amount contributed and signature of each general partner			
SN	Name of Partner	Capital (or Contribution other than cash) committed but yet o be contributed (state as applicable)	Contribution (or Contribution other than Cash) contributed (state as applicable)
1			
2			

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

Notes 1:

1. A copy of recognized and valid photo identification (Data Page of International Passport, Driver's license, National Identity Card, Voter's Card or Birth Certificate (in case of a minor)) must be submitted for every individual Partner.
2. Minors can be Partners provided there are at least two Partners.
3. This application should be accompanied by a Partnership Agreement stating the term(s), if any, for which the partnership is entered into.
4. Any of the first Partners can prepare and present the incorporation documents directly to the Commission for processing.
5. 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.

NOTE 2:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of change in principal place of business or branch address (CAC/LP 02)

Pursuant to Section 800 of the Companies and Allied Matters Act, 2020

**CAC/LP/2
NOTICE OF CHANGE IN
PRINCIPAL PLACE OF
BUSINESS OR BRANCH
ADDRESS**



✓ What this form is for
You may use this form to give notice of change in principal place of business or branch

✗ What this form is NOT for
You cannot use this form to give notice of change in particulars of limited partnership

For further information please refer to our guidance at www.cac.gov.ng

1. Limited Partnership details

Registration Number								
Limited Partnership name in full								
Date of change	d	d	m	m	y	y	y	y

2. New principal place of business

Number/Building Name*	
Street*	
City/Town/Village*	
Local Government*	
Postal code	
State*	

3. New branch address

Please tick the appropriate box below:	
<input type="checkbox"/> Change of branch address; or	
<input type="checkbox"/> Notice of new branch address	
Number/Building Name*	
Street*	
City/Town/Village*	
Local Government*	
Postal code	
State*	

4. Authentication

Name		This form is authorised by a general partner of the LP.
Signature		

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Change of name of an LP (CAC/LP 03)

Pursuant to
Section 800 of
the Companies
and Allied
Matters Act,
2020

CAC/LP 03 NOTICE OF CHANGE IN NAME OF LIMITED PARTNERSHIP



✓ What this form is for
You may use this form to give notice
of change
in name of limited partnership

**✗ What this form is NOT
for**
You cannot use this form to give
notice of change in particulars of
limited partnership

For further information,
please refer to our
guidance at
www.cac.gov.ng

1. Limited Partnership details											
Registration Number											
Limited Partnership name in full											
Date of change				d	d	m	m	y	y	y	y
2. New Name											
Name											
3. Authentication											
Name								This form is authorised by a general partner of the LP.			
Signature											

Presented for filing by:

Name											
Address	Street										
	City area/District										
	City/Town/Village										
	Local Government										
	Postal code										
	State										
Country											
Phone Number											
Email								Accreditation Number (where applicable)			
Signature								Date			

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.

- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Annual return of LP (CAC/LP 04)

Pursuant to Sections 773 and 807 of the Companies and Allied Matters Act, 2020

**CAC/LP 04
ANNUAL RETURN OF
LIMITED PARTNERSHIP**



✓ What this form is for
You may use this form to file Annual Return of Limited partnership

✗ What this form is NOT for
You cannot use this form to file annual return of Limited Liability Partnership

For further information, please refer to our guidance at www.cac.gov.ng

1. Limited Partnership details			
Registration Number			
Limited Partnership name in full			
General Nature of Business			
2. Principal place of business			
	Number/Building Name*		
	Street*		
	City/Town/Village*		
	Local Government*		
	Postal code		
	State*		
3. Branch Address (if any)			
	Number/Building Name*		
	Street*		
	City/Town/Village*		
	Local Government*		
	Postal code		
	State*		
4. Annual Return details			
Annual Return for the year ended		Financial Year End/Accounting Year End	
Turnover ₦		Total Net Assets ₦	

5. Particulars of Partners			
Surname			
Forename(s)		Designation	

Nationality		Date of birth	D	D	m	m	y	y	y	y
Gender		Telephone number								
Identity Number		Identity Type								
Email		Occupation								
Residential Address										
Number/Building Name*										
Street*										
City/Town/Village*										
Local Government*										
Postal code										
State*										
Service Address										
Number/Building Name*										
Street*										
City/Town/Village*										
Local Government*										
Postal code										
State*										
Signature			Date							
Surname										
Forename(s)										
Nationality		Date of birth	D	D	m	m	y	y	y	y
Gender		Telephone number								
Identity Number		Identity Type								
Email		Occupation								
Residential Address										
Number/Building Name*										
Street*										
City/Town/Village*										
Local Government*										
Postal code										
State*										
Service Address										

Number/Building Name*			
Street*			
City/Town/Village*			
Local Government*			
Postal code			
State*			
Signature		Date	

6. Particulars of Corporate Partner (if any)

Name of corporate body	
Registration number	

Address

Number/Building Name*	
Street*	
City/Town/Village*	
Local Government*	
Postal code	
State*	

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.

7. Authentication

Name		This form is authorised by a general partner of the LP.
Signature		

Note that financial statement for the year of return should be attached to this return.

Presented for filing by:

Name*			
Accreditation Number (where applicable)			
Address	Number/Building Name*		
	Street*		
	City/Town/Village*		
	Local Government*		
	Postal code		
	State*		
	Country*		
Phone Number*			
Email*			
Signature*		Date*	

All asterisked fields on the form are mandatory.

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of change/correction in particulars of partner of an LP (CAC/LP 05)

Pursuant to Section 800 of the Companies and Allied Matters Act, 2020

**CAC/LP 05
NOTICE OF
CHANGE/CORRECTION IN
PARTICULARS OF PARTNER OF
A LIMITED PARTNERSHIP**



What this form is for
You may use this form to give notice of correction or change in particulars of a partner

What this form is NOT for
You cannot use this form to give notice of addition or removal of a partner

For further information, please refer to our guidance at www.cac.gov.ng

1. Limited Partnership details												
Registration Number												
Limited Partnership name												
Date of change/correction				d	d	m	m	y	y	y	y	
2. Partner's details												
Name of partner												
Partner's date of birth				d	d	m	m	y	y	y	y	
Please tick the appropriate box below and specify the needed correction or change												
		Correction/change type			Please provide the correction or change							
a.	<input type="checkbox"/>	Change of email										
b.	<input type="checkbox"/>	Change of telephone number										
c.	<input type="checkbox"/>	Occupation										
d.	<input type="checkbox"/>	Signature										
e.	<input type="checkbox"/>	Correction of gender										
f.	<input type="checkbox"/>	Partner's name			Title							
					Surname							
					Forename(s)							
g.	<input type="checkbox"/>	Correction of date of birth			d	d	m	m	y	y	y	y
h.	<input type="checkbox"/>	Residential address			Number/Building Name*							
					Street*							
					City/Town/Village*							
					Local Government*							

		Postal code	
		State*	
i.	<input type="checkbox"/> Service address	Number/Building Name*	
		Street*	
		City/Town/Village*	
		Local Government*	
		Postal code	
		State*	

3. authentication

Name		This form is authorised by a Partner, or any authorised officer of the LP.
Description		

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of change in object(s) of an LP (CAC/LP 06)

Pursuant to
Section 800 of
the Companies
and Allied
Matters Act,
2020

**CAC/LP 06
NOTICE OF CHANGE IN
OBJECTS OF LIMITED
PARTNERSHIP**



✓ What this form is for
You may use this form to give notice of change in business object of limited partnership

✗ What this form is NOT for
You cannot use this form to give notice of change in particulars of a partner

For further information please refer to our guidance at www.cac.gov.ng

1. Limited Partnership details		
Registration Number		
Limited Partnership name		
2. Business object details		
New object(s)		
3. Authentication		
Name		This form is authorised by a Partner, or any authorised officer of the LP.
Description		

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every

day the default continues.

- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of cessation of an LP (CAC/LP 07)

Pursuant to Section 806(3) of the Companies and Allied Matters Act, 2020

CAC/LP 07

NOTICE OF CESSATION OF LIMITED PARTNERSHIP



What this form is for
You may use this form to give notice of Cessation of Limited Partnership

What this form is NOT for
You cannot use this form to give notice of change in particulars of a partner

For further information please refer to our guidance at www.cac.gov.ng

1. Limited Partnership details								
Registration Number								
Limited Partnership name in full								
2. Cessation details								
Date of Application	d	d	m	m	y	y	y	y
Date of cessation	d	d	m	m	y	y	y	y
3. Authentication								
Name							This form is authorised by a Partner, or any authorised officer of the LP.	
Description								

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -

- (a) on conviction to imprisonment for a term of two years; and
- (b) in the case of a company, to fine as the Court deems fit for every day the default continues.

- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.

Application to register Business Name (CAC/BN 01)

Pursuant to Section 814 of the Companies and Allied Matters Act, 2020

CAC/BN 01 APPLICATION TO REGISTER BUSINESS NAME

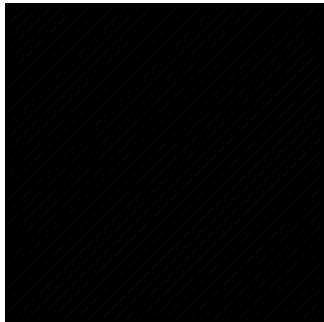


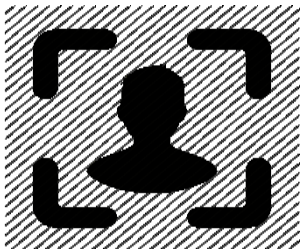
What this form is for
You may use this form to register a business name or firm

What this form is NOT for
You cannot use this form to incorporate a Limited Partnership

For further information
please refer to our guidance at www.cac.gov.ng

Part 1		Business Name/Firm details							
A1		Business Name details							
Name									
Date of commencement of business		d	d	m	m	y	Y	y	y
A2		General Nature of business							
		Please state the principal activity or activities							
Principal activity description									
A3		Principal Place of Business							
		Please give the principal place of business							
Number/Building Name								You must ensure that the address shown in this section is easily traceable.	
Street									
City/Town/Village									
Local Government									
Postcode									
State									
A4		Address of Branch (if any)							
Number/Building Name									
Street									
City/Town/Village									

Local Government								
Postcode								
State								
Part 2	Proprietor/Partners							
	For a proprietor or partner who is an individual, go to Section B1. For a corporate proprietor or partner, go to Section C1.							
B1	Proprietor's details please use this section to list all the individual partners or sole proprietor. Note: A sole proprietor cannot be substituted.							
Surname								
First name								
Other name(s)								
Former name(s)								
Nationality								
Former nationality								
Gender								
Date of birth	d	d	m	m	y	Y	y	y
Phone number					 <p style="text-align: center;">Recent Passport Photograph</p>			
Email								
Identity Number								
Identity Type								
Occupation								
B2	Proprietor's usual residential address							
Number/Building Name								
Street								
City/Town/Village								
Local Government								
Postcode								

State								
B3	Proprietor's service address							
	Please complete the service address below. You must fill the partner's usual residential address in section B2.							
Number/Building Name								
Street								
City/Town/Village								
Local Government								
Postcode								
State								
Signature								
Date								
B4	Partner's details please use this section to list all the individual partners							
Surname								
First name								
Other name(s)								
Former name(s)								
Nationality								
Former nationality								
Gender								
Date of birth	d	d	m	m	y	Y	y	y
Phone number					 <p>Recent Passport Photograph</p>			
Email								
Identity Number								
Identity Type								
Occupation								
B5	Partner's usual residential address							

Number/Building Name	
Street	
City/Town/Village	
Local Government	
Postcode	
State	
B6	Partner's service address
	Please complete the service address below. You must fill the partner's usual residential address in section B2.
Number/Building Name	
Street	
City/Town/Village	
Local Government	
Postcode	
State	
Signature	
Date	
C1	Corporate Partner's details
	Please use this section to fill all corporate partners of the Buiness Name
Corporate body/firm Name	
Registration Number	
	Service address of the corporate partner
Number/Building Name	
Street	
City/Town/Village	
Local Government	
Postcode	

State	
Signature	
Name of the authorized person	
Email	
Phone Number	
Date	

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

Note 1:

1. A copy of recognized and valid photo identification (Data Page of International Passport, Driver's license, National Identity Card, Voter's Card) must be submitted for every individual Partner.
2. A Proprietor or any of the first Partners can prepare and present the incorporation documents directly to the Commission for processing.
3. 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.
4. All asterisked fields on the form are mandatory.

NOTE 2:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

**Notice of change in principal place of business or branch address of Business Name
(CAC/BN 02)**

Pursuant to Section 818 of the
Companies and Allied Matters
Act, 2020

**CAC/BN 02
NOTICE OF CHANGE IN
PRINCIPAL PLACE OF
BUSINESS OR BRANCH
ADDRESS**



✓ What this form is for
You may use this form to give notice of change
in principal place of business or branch

**✗ What this form is NOT
for**
You cannot use this form to give
notice of change in particulars of
proprietor or partner

For further information, please refer to our
guidance at www.cac.gov.ng

1. Business Name details									
Registration Number									
Business name in full									
Date of change				d	d	m	m	y	y
2. New principal place of business									
		Number/Building Name*							
		Street*							
		City/Town/Village*							
		Local Government*							
		Postal code							
		State*							
3. New branch address									
Please tick the appropriate box below:									
<input type="checkbox"/> Change of branch address; or									
<input type="checkbox"/> Notice of new branch address									
		Number/Building Name*							
		Street*							
		City/Town/Village*							
		Local Government*							
		Postal code							
		State*							
4. Attestation			I, the undersigned, being proprietor or authorized signatory of the above named business name hereby certify that the forgoing particulars are, to the best of my						

	knowledge and belief, correct and I undertake to notify the Registrar-General of the Commission whenever any changes are made or occurs in any of them other than the age of the partners.	
5. Authentication		
Name		This form is authorised by a proprietor, partner or any authorised person.
Description		

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Change of name of Business Name

Pursuant to
Section 818 of
the Companies
and Allied
Matters Act,
2020

CAC/BN 03 CHANGE OF NAME



What this form is for
You may use this form to give notice
of change
in name of business name

**What this form is NOT
for**
You cannot use this form to give
notice of change in particulars of
business name

For further information,
please refer to our
guidance at
www.cac.gov.ng

1. Business Name details											
Registration Number											
Business name in full											
Date of change				d	d	m	m	y	y	y	y
2. New Name											
Name											
3. Attestation		I, the undersigned, being proprietor or authorized signatory of the above named business name hereby certify that the forgoing particulars are, to the best of my knowledge and belief, correct and I undertake to notify the Registrar-General of the Commission whenever any changes are made or occurs in any of them other than the age of the partners.									
4. Authentication											
Name								This form is authorised by a proprietor, partner or any authorised person.			
Description											

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
Country			
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every

Notice of change in object(s) of Business Name (CAC/BN 04)

Pursuant to Section 818 of the Companies and Allied Matters Act, 2020

CAC/BN 04 NOTICE OF CHANGE IN OBJECTS OF BUSINESS NAMES



✓ What this form is for
You may use this form to give notice of change in objects of Business Name from the Register

✗ What this form is NOT for
You cannot use this form to give notice of change in particulars of proprietor or partner

For further information, please refer to our guidance at www.cac.gov.ng

1. Business Name details		
Registration Number		
Business name in full		
2. Business object details		
New object(s)		
3. Attestation	I, the undersigned, being proprietor or authorized signatory of the above named business name hereby certify that the forgoing particulars are, to the best of my knowledge and belief, correct and I undertake to notify the Registrar-General of the Commission whenever any changes are made or occurs in any of them other than the age of the partners.	
4. Authentication		
Name		This form is authorised by a proprietor, partner or any authorised person.
Email		

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

Notice of change/correction in particulars of proprietor/partner (CAC/BN 05)

Pursuant to Section 818 of the Companies and Allied Matters Act, 2020

CAC/BN 05 NOTICE OF CHANGE/CORRECTION IN PARTICULARS OF PROPRIETOR



✓ What this form is for
You may use this form to give notice of correction or change in particulars of a proprietor or partner

✗ What this form is NOT for
You cannot use this form to give notice of addition or removal of proprietor or partner

For further information, please refer to our guidance at www.cac.gov.ng

1. Business Name details												
Registration Number												
Business name in full												
Date of change/correction				d	d	m	m	y	y	y	y	
2. Proprietor's/partner's details												
Name of proprietor/partner												
Proprietor's/partner's date of birth				d	d	m	m	y	y	y	y	
Please tick the appropriate box below and specify the needed correction or change												
		Correction/change type			Please provide the correction or change							
a.	<input type="checkbox"/>	Change of email										
b.	<input type="checkbox"/>	Change of telephone number										
c.	<input type="checkbox"/>	Occupation										
d.	<input type="checkbox"/>	Signature										
e.	<input type="checkbox"/>	Correction of gender										
f.	<input type="checkbox"/>	Proprietor's/partner's name			Title							
					Surname							
					Forename(s)							
g.	<input type="checkbox"/>	Correction of date of birth			d	d	m	m	y	y	y	y
h.	<input type="checkbox"/>	Residential address			Number/Building Name*							
					Street*							
					City/Town/Village*							
					Local Government*							
					Postal code							

		State*	
i.	<input type="checkbox"/> Service address	Number/Building Name*	
		Street*	
		City/Town/Village*	
		Local Government*	
		Postal code	
		State*	
3. Attestation		I, the undersigned, being proprietor or authorized signatory of the above named business name hereby certify that the forgoing particulars are, to the best of my knowledge and belief, correct and I undertake to notify the Registrar-General of the Commission whenever any changes are made or occurs in any of them other than the age of the partners.	
4. Authentication			
Name		This form is authorised by a proprietor, partner or any authorised person.	
description			

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE: Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Annual return of Business Name (CAC/BN 06)

Pursuant to Section 822 of the Companies and Allied Matters Act, 2020

CAC/BN/6

ANNUAL RETURN OF BUSINESS NAMES



✓ What this form is for
You may use this form to file Annual Return for Business Name

✗ What this form is NOT for
You cannot use this form to give notice of change in particulars of proprietor or partner

For further information, please refer to our guidance at www.cac.gov.ng

1. Business Name details			
Registration Number			
Business name in full			
General Nature of Business			
2. Principal place of business			
	Number/Building Name*		
	Street*		
	City/Town/Village*		
	Local Government*		
	Postal code		
	State*		
3. Branch Address (if any)			
	Number/Building Name*		
	Street*		
	City/Town/Village*		
	Local Government*		
	Postal code		
	State*		
4. Annual Return details			
Annual Return for the year ended		Financial Year End/Accounting Year End	
Turnover ₦		Total Net Assets ₦	

5. Particulars of Proprietor/Partners
--

Surname											
Forename(s)											
Nationality		Date of birth	DD	DD	m	m	y	y	y	y	
Gender		Telephone number									
Identity Number		Identity Type									
Email		Occupation									

Residential Address											
Number/Building Name*											
Street*											
City/Town/Village*											
Local Government*											
Postal code											
State*											

Service Address											
Number/Building Name*											
Street*											
City/Town/Village*											
Local Government*											
Postal code											
State*											
Signature			Date								

Surname											
Forename(s)											
Nationality		Date of birth	DD	DD	m	m	y	y	y	y	
Gender		Telephone number									
Identity Number		Identity Type									
Email		Occupation									

Residential Address											
Number/Building Name*											
Street*											
City/Town/Village*											
Local Government*											
Postal code											

	State*		
Service Address			
	Number/Building Name*		
	Street*		
	City/Town/Village*		
	Local Government*		
	Postal code		
	State*		
	Signature		Date

6. Particulars of Corporate Partner (if any)

Name of corporate body	
Registration number	

Address

Number/Building Name*	
Street*	
City/Town/Village*	
Local Government*	
Postal code	
State*	

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.

7. Authentication

Name		This form is authorised by a proprietor, partner or any authorised person.
Email		

Note that financial statement for the year of return should be attached to this return.

Presented for filing by:

Name*		
Accreditation Number (where applicable)		
Address	Number/Building Name*	
	Street*	
	City/Town/Village*	
	Local Government*	
	Postal code	
	State*	
	Country*	
Phone Number*		
Email*		

Signature*		Date*	
------------	--	-------	--

All asterisked fields on the form are mandatory.

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Application to register Incorporated Trustee (CAC/IT 01)

Pursuant to Section 823 of the Companies and Allied Matters Act, 2020

**CAC/IT 01
INCORPORATED
TRUSTEES
APPLICATION FORM**

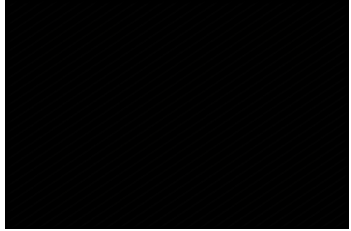


✓ What this form is for
You may use this form to register Incorporated Trustees

✗ What this form is NOT for
You cannot use this form to file merger for Associations

For further information Please refer to our guidance at www.cac.gov.ng

Part 1		Incorporated Trustees details			
A1	Incorporated Trustee Name				
A2	Classification of the Association				
Description of the Association's classification					
A3	Registered Office Address				
Number/building name					
Street					
City/Town/village					
Local Government					
Postcode					
State					
Part 2		Publication details			
	Newspaper	SN	Name of the Newspaper	Page No.	Date
		1			
		2			
Part 3		Aims and Objectives of the Association			
SN	Aims/Objectives				

Part 4 Trustee details											
B1		Trustee personal information									
Surname											
Forename(s)											
Nationality		Date of birth		d	d	m	m	y	y	y	y
Gender		Telephone number									
Identity Number		Identity Type									
Email		Occupation									
B2		Residential Address									
		Number/Building Name*		 Recent passport photograph							
		Street*									
		City/Town/Village*									
		Local Government*									
		Postal code									
		State*									
B3		Service Address									
		Number/Building Name*									
		Street*									
		City/Town/Village*									
		Local Government*									
		Postal code									
		State*									
		Signature				Date					
B1		Trustee personal information									
Surname											
Forename(s)											
Nationality		Date of birth		d	d	m	m	y	y	y	y
Gender		Telephone number									
Identity Number		Identity Type									
Email		Occupation									
B2		Residential Address									

	Number/Building Name*			Recent Passport photograph
	Street*			
	City/Town/Village*			
	Local Government*			
	Postal code			
	State*			

B3	Service Address			
	Number/Building Name*			
	Street*			
	City/Town/Village*			
	Local Government*			
	Postal code			
	State*			
	Signature		Date	

Part 5 Secretary's details

C1	Personal details of Secretary			
Surname				
Other name(s)				

C2	Service Address			
	Number/Building Name*			
	Street*			
	City/Town/Village*			
	Local Government*			
	Postal code			
	State*			
	Email		Phone number	

Part 6. Impression of common seal (if any)			

Enclosures:	Please tick the checkbox below: <input type="checkbox"/> Copy of the relevant minutes of the meeting whereat the trustees appointed and special clause rule adopted for incorporation into the constitution.
--------------------	---

	<input type="checkbox"/> Details of current or past affiliation with any existing organization/association
--	--

Name of chairman			
Email		Telephone number	
Signature		Date	
Name of Secretary			
Email		Telephone number	
Signature		Date	

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			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Change of name of Incorporated Trustees (CAC/IT 2)

Pursuant to Section 832 of the Companies and Allied Matters Act, 2020

CAC/IT 2 CHANGE OF NAME OF INCORPORATED TRUSTEES



✓ What this form is for
You may use this form to apply for Incorporated Trustee change of name

✗ What this form is NOT for
You cannot use this form to file merger for Associations

For further information, please refer to our guidance at www.cac.gov.ng

1. Incorporated Trustees details

Name of Association	
Registration number	
Classification	

2. New name

--	--

3. Publication details

Newspaper	SN	Name of the Newspaper	Page No.	Date
	1			
	2			

✓ Checklist

- copy of the minutes of meeting approving the change and duly certified by the trustees.
- Evidence of newspaper publication
- Copy of notice displayed in headquarters and branch(es)

4. Authentication

Name		This form is authorised by a trustee, secretary or any authorised person of the association.
Description		

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Replacement/appointment and change in particulars of trustee (CAC/IT 03)

Pursuant to Section 834 of the Companies and Allied Matters Act, 2020

CAC/IT 03

REPLACEMENT/APPOINTMENT AND CHANGE IN PARTICULARS OF A TRUSTEE



What this form is for
You may use this form to appoint a trustee

What this form is NOT for
You cannot use this form to appoint a secretary

For further information
Please refer to our guidance at www.cac.gov.ng

1. Incorporated Trustee details											
Registration Number											
Incorporated Trustee Name											
For appointment of a trustee go to 2, to give notice of a trustee who ceases to hold office go to 5 and to change/correct particulars of a trustee go to 6											
2. Date of Trustee's appointment											
Date of appointment	D	D	m	m	y	y	y	y			
3. New Trustees's details											
Title											
Full forename(s)											
Surname								Recent passport Photograph			
Former name(s)		Gender									
Country/state of residence		Phone Number									
Nationality		Email									
Identity Number		Identity Type									
Date of birth	D	D	m	m	y	y	y			y	
Business occupation (if any)											
4. New Trustee's service address Please complete your service address below. You must also complete your residential address in Section 4a.											

Number/Building Name		This is the address that will appear on the public record. This does not have to be your usual residential address.
street		
City/Town/Village		
Local Government (where applicable)		
Postal code		
State		

Country								
4a. New trustee's residential address Please complete your residential address below.								
Number/Building Name		Please state 'Same as service address' in this section if your usual residential address is the same as service address. You cannot state 'Same as service address' if your service address has been stated in Section 4 as 'The Association's Registered Office'. You will need to complete the address in full.						
Street								
City/Town/Village								
Local Government (where applicable)								
Postal code								
State								
Country								
5. Details of a person who ceased to be a trustee								
Full forename(s)								
Surname								
Date of Birth	D	D	m	m	y	y	y	y
Status	Please tick the appropriate box below: <input type="checkbox"/> Removed <input type="checkbox"/> Deceased <input type="checkbox"/> Resigned <input type="checkbox"/> Other (specify)							
Date of cessation	d	d	m	m	y	y	y	y
6. Change/Correction in particulars of a trustee								

a. Trustee's current details on the register									
Date of birth	d	d	m	m	y	y	y	y	
Title									
Full forename(s)									
Surname									
b. Date of change of details	d	d	m	m	y	y	y	y	
	Please complete appropriate sections to indicate which of your details have changed.								
c. Change of name details		Please enter new name.							
Title									
Full forename(s)									
Surname									
d. Change of service address									
Number/Building Name									
street									
City/Town/Village									

Local Government (where applicable)	
Postal code	
State	
Country	

e. Change of residential address Please complete this section if you have changed your residential address

Number/Building Name		Please state 'same as service address' in this section if your residential address is same as service address.
street		
City/Town/Village		
Local Government (where applicable)		
Postal code		
State		
Country		

f. Change of other details please fill the appropriate particular that you want to correct or change.

Correction/Change of name	
Change of Email	
Change of telephone number	
Correction of Gender	
Change of Country/State of residence	
Change of Business occupation	

7. Authentication

Name		This form is authorised by a trustee, secretary or any authorised person of the association.
Description		

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -

(a) on conviction to imprisonment for a term of two years; and

(b) in the case of a company, to fine as the Court deems fit for every

day the default continues.

- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Annual return of Incorporated Trustees (CAC/IT 04)

Pursuant to Section 848 of the Companies and Allied Matters Act, 2020

CAC/IT 4 INCORPORATED TRUSTEES ANNUAL RETURN



What this form is for
You may use this form to file Annual Return of Incorporated Trustees

What this form is NOT for
You cannot use this form to file merger for Associations

For further information
please refer to our guidance at www.cac.gov.ng

1. Incorporated Trustees details

Name of Association	
Registration number	
Classification	

2. Registered Office Address

Number/building name	
Street	
City/Town/village	
Local Government	
Postcode	
State	

3. Annual return details

	Year of Return			
	Financial Year Start		Financial Year End	
	Gross assets ₦		Net assets ₦	
	Sources of income in the year			
	Bankers			
	Bank and balances as at financial year end			
	Trustees benefits during the year			

3. Trustee details

Surname										
Forename(s)										
Nationality		Date of birth	d	d	m	m	y	y	y	y

Gender		Telephone number	
Identity Number		Identity Type	
Email		Occupation	
Residential Address			
Number/Building Name*			
Street*			
City/Town/Village*			
Local Government*			
Postal code			
State*			
Service Address			
Number/Building Name*			
Street*			
City/Town/Village*			
Local Government*			
Postal code			
State*			
Surname			
Forename(s)			
Nationality		Date of birth	d d m m y y y y
Gender		Telephone number	
Identity Number		Identity Type	
Email		Occupation	
Residential Address			
Number/Building Name*			
Street*			
City/Town/Village*			
Local Government*			
Postal code			
State*			
Service Address			
Number/Building Name*			
Street*			
City/Town/Village*			

Local Government*		
Postal code		
State*		

5. Particulars of governing council (executives)

Surname			
Other name(s)		Position held	
Service Address			
Number/Building Name*			
Street*			
City/Town/Village*			
Local Government*			
Postal code			
State*			
Email		Phone number	

Surname			
Other name(s)		Position held	
Service Address			
Number/Building Name*			
Street*			
City/Town/Village*			
Local Government*			
Postal code			
State*			
Email		Phone number	

6. 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

7. Authentication

Name		This form is authorised by a trustee, secretary or any authorised person of the association.
Description		

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.

3. Annual Returns for incorporated trustees should be filed between 30th June and 31st December for the preceding financial year.

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Bi-annual statement of Incorporated Trustees (CAC/IT 05)

Pursuant to Section 845 of the Companies and Allied Matters Act, 2020

CAC/IT 5

BI-ANNUAL STATEMENT OF AFFAIRS OF INCORPORATED TRUSTEES



✓ What this form is for
You may use this form to file bi-annual statement of affairs of Incorporated Trustees

✗ What this form is NOT for

You cannot use this form to file annual return

For further information please refer to our guidance at www.cac.gov.ng

1. Incorporated Trustees details

Name of Association	
Registration number	
Classification	

2. Registered Office Address

Number/building name	
Street	
City/Town/village	
Local Government	
Postcode	
State	

3. Bi-annual statement details

The period covered by this statement is	
From	
To	

4. The incomes of the Association during the period were

S/No	Amount (₦)	Income Type
1		Subscription/Contribution
2		Donations/Grants
3		Others <i>(please specify)</i>

5. The liabilities of the Association on 1st day of January/1st day of July were debts owed to sundry persons

S/No	Amount (₦)	Liability Type
1		Judgment
2		Contract
3		Estimated liabilities
4		Others (specify)

6. The assets of the Association as at this day are

S/No	Amount (₦)	Description
1		Cash at the bank
2		Cash at hand
3		Others (specify)

7. Authentication

Name		This form is authorised by a trustee, secretary or any authorised person of the association.
Description		

Presented for filing by:


Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

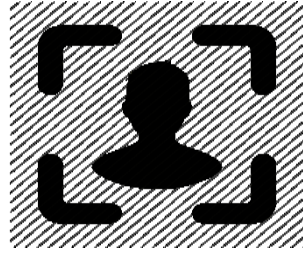
NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of merger of Incorporated Trustees (CAC/IT 06)

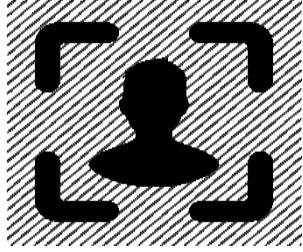
Pursuant to Section 849 of the Companies and Allied Matters Act, 2020	<h1 style="margin: 0;">CAC/IT 6</h1> <h2 style="margin: 0;">NOTICE OF MERGER OF INCORPORATED TRUSTEES</h2>									
<input checked="" type="checkbox"/> What this form is for You may use this form to give notice of Merger of Incorporated Trustees.	<input type="checkbox"/> What this form is NOT for You cannot use this form to file new association	For further information, please refer to our guidance at www.cac.gov.ng								
<h3>1. Incorporated Trustees details</h3>										
Name of Association										
Registration number										
Classification										
Date of resolution	d	d	m	m	y	y	y	y		
<h3>2. Registered Office Address</h3>										
Number/building name										
Street										
City/Town/village										
Local Government										
Postcode										
<h3>3. Names of merging associations</h3>										
S N	Names	Registration number								
1										
2										
<h3>4. Particulars of trustees after the merger</h3>										
Surname										
Forename(s)										
Nationality		Date of birth	d	d	m	m	m	y	y	y
Gender		Telephone number								
Identity Number		Identity Type								
Email		Occupation								
<h4 style="text-align: center;">Residential Address</h4>										
Number/Building Name*										
Street*										

City/Town/Village*		
Local Government*		
Postal code		
State*		

Recent Passport
Photograph

Service Address		
Number/Building Name*		
Street*		
City/Town/Village*		
Local Government*		
Postal code		
State*		
Signature		Date

Surname			
Forename(s)			
Nationality		Date of birth	d d m m y y y y
Gender		Telephone number	
Identity Number		Identity Type	
Email		Occupation	

Residential Address		
Number/Building Name*		<p>Recent Passport</p> 
Street*		
City/Town/Village*		
Local Government*		
Postal code		
State*		

Photograph

Service Address		
Number/Building Name*		
Street*		
City/Town/Village*		
Local Government*		

Postal code			
State*			
Signature		Date	
5. Secretary's details			
Surname			
Other name(s)			
Service Address			
Number/Building Name*			
Street*			
City/Town/Village*			
Local Government*			
Postal code			
State*			
Email		Phone number	
6. Authentication			
Name		This form is authorised by a trustee, secretary or any authorised person of the association.	
Description			

Presented for filing by:

Name			
Address	Street		
	City area/District		
	City/Town/Village		
	Local Government		
	Postal code		
	State		
	Country		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		Date	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.

- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Notice of alteration of constitution of Incorporated Trustees (CAC/IT 07)

Pursuant to
Section 833 of
the Companies
and Allied
Matters Act,
2020

**CAC/IT 7
NOTICE OF ALTERATION OF
CONSTITUTION OF
INCORPORATED TRUSTEE**



What this form is for
You may use this form for
alteration
of constitution

**What this form is NOT
for**
You cannot use this form to file new
constitution

**For further
information**
Please refer to our guidance at
www.cac.gov.ng

1. Incorporated Trustees details								
Name of Association								
Registration number								
Classification								
Date of resolution	d	d	m	m	y	y	y	y
2. Registered Office Address								
Number/building name								
Street								
City/Town/village								
Local Government								
Postcode								
3. Articles/clauses of the constitution to be altered								
4. Authentication								
Name							This form is authorised by a trustee, secretary or any authorised person of the association.	
Description								

Presented for filing by:

Name			
Address	<i>Street</i>		
	<i>City area/District</i>		
	<i>City/Town/Village</i>		
	<i>Local Government</i>		
	<i>Postal code</i>		
	<i>State</i>		
	<i>Country</i>		
Phone Number			
Email		Accreditation Number (where applicable)	
Signature		<i>Date</i>	

NOTE:

Companies and Allied Matters Act, 2020 Section 862.

- 1) Subject to the provisions of subsections (2) and (3), if any person in any return, report, certificate, balance sheet, or other document required by, or for the purpose of any of the provisions of this Act, wilfully makes a statement which is false in any material particular knowing it to be false, he commits an offence and is liable -
 - (a) on conviction to imprisonment for a term of two years; and
 - (b) in the case of a company, to fine as the Court deems fit for every day the default continues.
- 2) A company which makes a statement in its annual returns which is false in any material particular shall in respect of each year of any such returns be liable to a penalty prescribed in the Commission's regulations if it is a small company or in any other case.
- 3) Nothing in this section shall affect the provisions of any enactment imposing penalties in respect of perjury in force in Nigeria.

Specimen of Certificate of registration
Private company limited by shares



FEDERAL REPUBLIC OF NIGERIA

CERTIFICATE OF INCORPORATION
OF A
PRIVATE COMPANY LIMITED BY SHARES

COMPANY REGISTRATION NO.

The Registrar - General of Corporate Affairs Commission

hereby certifies that

SPECIMEN LIMITED

is this day incorporated under the
COMPANIES AND ALLIED MATTERS ACT 2020

as a private company limited by shares

Given under my hand at Abuja this day of, 20..



Registrar - General

TAX IDENTIFICATION NUMBER:

Limited by Guarantee



FEDERAL REPUBLIC OF NIGERIA

**CERTIFICATE OF INCORPORATION
OF A
PRIVATE COMPANY LIMITED BY GUARANTEE**

COMPANY REGISTRATION NO.

The Registrar - General of Corporate Affairs Commission

hereby certifies that

SPECIMEN LTD/GTE

*is this day incorporated under the
COMPANIES AND ALLIED MATTERS ACT 2020*

as a private company limited by guarantee

Given under my hand at Abuja this day of, 20..



Registrar - General

TAX IDENTIFICATION NUMBER:

Limited Liability Partnership



FEDERAL REPUBLIC OF NIGERIA

CERTIFICATE OF INCORPORATION OF A LIMITED LIABILITY PARTNERSHIP (LLP)

LLP REGISTRATION NO.

The Registrar - General of Corporate Affairs Commission

hereby certifies that

SPECIMEN LLP

is this day incorporated under the
COMPANIES AND ALLIED MATTERS ACT 2020

as a limited liability partnership

Given under my hand at Abuja this day of, 20..



Registrar - General

Limited Partnership



FEDERAL REPUBLIC OF NIGERIA

**CERTIFICATE OF REGISTRATION
OF A
LIMITED PARTNERSHIP (LP)**

LP REGISTRATION NO.

The Registrar - General of Corporate Affairs Commission

hereby certifies that

SPECIMEN LP

*is this day registered under the
COMPANIES AND ALLIED MATTERS ACT 2020*

asa limited partnership

Given under my hand at Abuja this day of, 20..



Registrar - General

Business Name


FEDERAL REPUBLIC OF NIGERIA
CERTIFICATE OF REGISTRATION
BUSINESS NAME REGISTRATION NO.
THE REGISTRAR - GENERAL OF CORPORATE AFFAIRS COMMISSION
hereby certifies that
SPECIMEN ENTERPRISES
is this day registered as a business name under the
COMPANIES AND ALLIED MATTERS ACT 2020
The general nature of business is:
.....
The address of the principal place of business is:
.....
Given under my hand at Abuja this day of, 20..




Registrar - General

Incorporated Trustees



FEDERAL REPUBLIC OF NIGERIA

CERTIFICATE OF INCORPORATION

REGISTRATION NUMBER

The Registrar - General of Corporate Affairs Commission

hereby certifies that

.....

the duly appointed Trustees of

SPECIMEN ASSOCIATION

have this day been registered as a corporate body.

Given under my hand at Abuja this day of, 20..



Registrar - General

**Fees
Companies**

		Ltd/Gte Fee (₦)	Small Company Fee (₦)	Private other than small Fee (₦)	Public Fee (₦)
a.	Name Reservation	See B	500	500	500
b.	Name Reservation for restricted words and Ltd/Gte	5,000	5,000 where applicable	5,000 where applicable	5,000 where applicable
c.	Incorporation of Company Limited by Guarantee (this includes CTC of first incorporation documents without additional charge)	20,000	Not Applicable (NA)	NA	NA
d.	Incorporation of private/public company limited by shares (this includes CTC of first incorporation documents without additional charge). Issued share capital of N1million or less	NA	10,000	10,000	20,000
	Incorporation of private/public company limited by shares (this includes CTC of first incorporation documents without additional charge). Issued share capital above N1million and up to N500million	NA	5,000.00 for every N1million share capital or part thereof	7,500.00 for every N1million share capital or part thereof	10,000.00 for every N1million share capital or part thereof
	Incorporation of private/public company limited by shares (this includes CTC of first incorporation documents without additional charge). Issued share capital above N500million	NA	10,000.00 for every N1million share capital or part thereof	10,000.00 for every N1million share capital or part thereof	15,000.00 for every N1million share capital or part thereof
e.	Registration of increase in Issued share capital up to N500million	NA	5,000.00 for every N1million share capital or	7,500.00 for every N1million share capital or	10,000.00 for every N1million share capital or

			part thereof	part thereof	part thereof
f.	Registration of increase in issued share capital above 500,000,000	NA	7,500.00 for every 1million share capital or part thereof	7,500.00 for every 1million share capital or part thereof	15,000.00 for every 1million share capital or part thereof
g.	Change of name	20,000	10,000	20,000	50,000
h.	Registration of Charges	25,000 or 0.35% of the amount secured by the charge whichever is higher.	25,000 or 0.35% of the amount secured by the charge whichever is higher.	25,000 or 0.35% of the amount secured by the charge whichever is higher.	25,000 or 0.35% of the amount secured by the charge whichever is higher.
i.	Memorandum of Satisfaction/ Deed of Release.	25,000	25,000	25,000	25,000
j.	Deed of hypothecation	25,000	25,000	25,000	25,000
k.	Deed of negative pledge	25,000	25,000	25,000	25,000
l.	Annual Returns, other post incorporation and miscellaneous filings	5,000	5,000	5,000	10,000
m.	Status Report/ Letter of Good Standing	5,000	5,000	5,000	5,000
n.	Historical Search Report (Directors/Officers information)	10,000	10,000	10,000	20,000

o.	Historical Search Report (Shareholding information)	10,000	10,000	10,000	20,000
p.	Historical Search Report (Particulars of Charges/Debentures/Memorandum of Satisfaction)	10,000	10,000	10,000	20,000
	Historical Search Report (All information)	20,000	20,000	20,000	20,000
q.	Due Diligence Search (Self-service)	50,000	50,000	50,000	50,000
r.	Voluntary Striking off	50,000	25,000	50,000	100,000
s.	Same day post incorporation filing (in addition to filing fees)	30,000	20,000	30,000	50,000
t.	Relisting of company	50,000	25,000	50,000	100,000
u.	Restriction of director's residential address	25,000	25,000	25,000	50,000
v.	Extension of time to hold Annual General Meeting (AGM)	N50,000	NA	50,000	100,000
w.	Certified True Copy of documents/Extracts	5,000 each	5,000 each	5,000 each	5,000 each

Foreign Companies		Fee (₹)
w.	Notice of Exemption of Foreign Companies	50,000
x.	Annual report of Foreign Companies	50,000

Limited Liability Partnerships (LLP)

		Fee (₹)
a.	Name Reservation	500
b.	Name Reservation for Restricted Words	5,000
c.	Incorporation and CTC of Registration Documents	20,000
d.	Change of name	10,000
e.	Registration of charges	25,000 or 0.35% of the amount secured by the charge whichever is higher.
f.	Memorandum of Satisfaction/ Deed of Release.	25,000
g.	Annual Returns and other post incorporation and miscellaneous filings	5,000 each
h.	Status Report/Good Standing	5,000
i.	Voluntary Striking-off	25,000
j.	Same day post incorporation filing (in addition to filing fees)	30,000 per filing

k.	Relisting	50,000
l.	Restriction of partner's residential address	30,000
m.	Certified True Copy of documents/extracts	5,000 each

Limited Partnerships (LP)

		Fee (₹)
a.	Name Reservation	500
b.	Name Reservation for Restricted Words	5,000
c.	Registration and CTC of Registration Documents/extracts	15,000
d.	Change of name	10,000
e.	Annual Returns and other post incorporation and miscellaneous filings	5,000 each
f.	Status Report/Letter of Good Standing	5,000
g.	Voluntary Striking-off	25,000
h.	Same day post incorporation filing (in addition to filing fees)	25,000
i.	Relisting	25,000
j.	Restriction of Partner's Residential Address	25,000
k.	Certified True Copy of documents	5,000 each

Business Names

		Fee (₹)
a.	Name Reservation	500
b.	Name Reservation for Restricted Words	5,000
c.	Registration and CTC of Registration Documents	10,000
d.	Change of name	10,000
e.	Annual Returns and other post registration and miscellaneous filings	3,000 each
f.	Status Report/Letter of Good Standing	5,000
g.	Voluntary Striking-off	10,000
h.	Same day post incorporation filing (in addition to filing fees)	10,000
i.	Relisting	25,000
j.	Restriction of Proprietor's/Partner's Residential address	25,000
k.	Certified True Copy of documents/extract	5,000 each
l.	Application for cessation	10,000

Incorporated Trustees

		Fee (₹)
a.	Reservation of Name	5,000
b.	Registration and CTC of Registration Documents	35,000
c.	Change of name	25,000
d.	Annual Returns and other post incorporation and miscellaneous filings	5,000 each
e.	Status Report/Letter of Good Standing	5,000

	Historical Search Report (for companies that are ten years old or more)	10,000
f.	Same day post incorporation filing (in addition to filing fees)	25,000
g.	Restriction of Trustee's residential address	25,000
h.	Certified True Copy of documents/extract	5,000 each
i.	Notice of Dissolution	20,000

Annual Registration of Agents/Professionals/Insolvency Practitioners

		Fee (₹)
a.	Registration of Accredited Agents/Professionals (one-off)	10,000
b.	Registration of Insolvency Practitioners (one-off)	50,000

Value Added Service

		Fee (₹)
	SMS notification alert for every transaction carried out by an entity to all officers of the Entity (Annual Subscription)	5,000

Website Search

Visitors to the Commission's public search page can get basic information free of charge. The following items have a fee:

		Fee (₹)
b.	Full electronic search per entity (view only)	1,000
c.	Persons with Significant Control (view only)	free

Appointments

		Fee (₹)
a.	Personal appointment	free
b.	Premium Service/VIP Lounge Facilities (Same Day Service Single Transaction)	50,000
c.	Premium Service/VIP Lounge Facilities (Same Day Multiple Applications per entity)	100,000

Bulk Products

Access to information not on the Public Register		Fee (₹)
a.	Application by Specified Public Authority or Credit Reference Agency per entity	25,000
b.	Individual request by Specified Public Authority or Credit Reference Agency (to access information) per entity	1,000

DVD Directories

		Fee (₹)
a.	Company Directory Exportable one-off (name, address, registration number and date of registration, particulars of directors and other post incorporation information)	1,000,000

b.	Company Directory Exportable Annual Subscription (name, address, registration number and date of registration, particulars of directors and other post incorporation information)	10,000,000
c.	Persons with Significant Control (PSC) information: Exportable for Specified Public Authority and other approved persons/bodies	Free
d.	Company Directory: data file on DVD, by email or by file transfer protocol (sFTP) Annual Subscription (name, address, registration number and date of registration, particulars of directors and other post incorporation information)	10,000,000
e.	Change of Name/dissolved/removed index (one-off)	100,000
f.	Change of Name/dissolved/removed index: exportable Annual Subscription	1,000,000
g.	Change of Name/dissolved/removed index: data file on DVD, by email or by FTP Annual Subscription	1,000,000
h.	Change of PSC/removed index: data file on DVD, by email or by FTP for Public Specified Public Authority and other Approved Persons/Bodies	Free
i.	Notwithstanding the foregoing the Commission may issue information to any Investigation Agency or other approved Public Authority, Organization or Individual gratis.	

Penalties

		Daily default Penalty ₦	Other penalties (one- off) ₦
a.	Small company	250	5,000
b.	Company Private other than small	500	10,000
c.	Company limited by guarantee	500	10,000
d.	Public Company	1,000	25,000
e.	Limited Liability Partnership (LLP)	500	10,000
f.	Limited Partnership (LP)	500	10,000
g.	Business Names	150	5,000
h.	Incorporated Trustees	500	10,000

SIXTEENTH SCHEDULE

THE FEDERAL REPUBLIC OF NIGERIA

THE COMPANIES AND ALLIED MATTERS ACT 2020

PRIVATE COMPANY LIMITED BY SHARES

MEMORANDUM OF ASSOCIATION

OF

ABC LIMITED

1. The name of the company is ABC LIMITED
2. The Registered Office of the Company will be situated in Nigeria.
3. The objects of the company are as follows:
 - a) To undertake as its principal object the business of ...
 - b) In pursuance of its principal object, to undertake the following in the ordinary course of its business –
 - (i) Supplies and distribution of general goods and services imports and exports
 - (ii) ...
 - (c) To undertake all other lawful objects.

AND IT IS HEREBY DECLARED THAT:

The objects specified in each of the paragraphs of this clause shall be regarded as independent objects and accordingly shall in no way be limited or restricted (except the contrary is expressly stated) by reference to or inference from the terms of any other paragraph or the name of the Company, but may be carried out in as full and as ample a manner and construed in as wide a sense as if each of the said paragraphs defined the objects clause of a separate and distinct company.

4. The Company is a **Private Company**.
5. The liability of the members is limited by shares.
6. The Issued Capital of the Company is N5,000,000 (Five Million Naira) divided into (state classes of shares, if any and their units).

I/we whose name(s) and address(es) is/are subscribed herein is/are desirous of being formed into a company in pursuance of the Memorandum of Association and I/we respectively agree to take the number of shares indicated opposite my/our name(s).

Dated this day of October, 2020

WITNESS

Name:

Address:

Signature:

Date:

SEVENTEENTH SCHEDULE

THE FEDERAL REPUBLIC OF NIGERIA

THE COMPANIES AND ALLIED MATTERS ACT 2020

PUBLIC COMPANY LIMITED BY SHARES

MEMORANDUM OF ASSOCIATION

OF

ABC PUBLIC LIMITED COMPANY

1. The name of the company is ABC PUBLIC LIMITED COMPANY
2. The Registered Office of the Company will be situated in Nigeria.
3. The objects of the company are as follows:
 - c) To undertake as its principal object the business of ...
 - d) In pursuance of its principal object, to undertake the following in the ordinary course of its business –
 - (iii) Supplies and distribution of general goods and services imports and exports
 - (iv) ...
- (c) To undertake all other lawful objects.

AND IT IS HEREBY DECLARED THAT:

The objects specified in each of the paragraphs of this clause shall be regarded as independent objects and accordingly shall in no way be limited or restricted (except the contrary is expressly stated) by reference to or inference from the terms of any other paragraph or the name of the Company, but may be carried out in as full and as ample a manner and construed in as wide a sense as if each of the said paragraphs defined the objects clause of a separate and distinct company.

4. The Company is a **Public Company**.
5. The liability of the members is limited by shares.
6. The Issued Capital of the Company is N5,000,000 (Five Million Naira) divided into (state classes of shares, if any and their units).

I/we whose name(s) and address(es) is/are subscribed herein is/are desirous of being formed into a company in pursuance of the Memorandum of Association and I/we respectively agree to take the number of shares indicated opposite my/our name(s).

Dated this day of October, 2020

WITNESS

Name:

Address:

Signature:

Date:

EIGHTEENTH SCHEDULE

THE FEDERAL REPUBLIC OF NIGERIA

THE COMPANIES AND ALLIED MATTERS ACT 2020

COMPANY LIMITED BY GUARANTEE MEMORANDUM OF ASSOCIATION

OF

ABC LIMITED BY GUARANTEE

1. The name of the company is The Oke-Ita School Association (Limited by Guarantee).
2. The registered office of the company will be situated in Akwa Ibom State, Nigeria.
3. The objects of the company are as follows:
 - e) the carrying on of schools for boys in Ikot Ekpene and in such other places within the State as the company hereafter decide upon
 - f) In pursuance of its principal object, to undertake the following in the ordinary course of its business –
 - (v) ...
 - (vi) ...
- (c) To undertake all other lawful objects.

AND IT IS HEREBY DECLARED THAT:

The objects specified in each of the paragraphs of this clause shall be regarded as independent objects and accordingly shall in no way be limited or restricted (except the contrary is expressly stated) by reference to or inference from the terms of any other paragraph or the name of the Company, but may be carried out in as full and as ample a manner and construed in as wide a sense as if each of the said paragraphs defined the objects clause of a separate and distinct company.

4. The company is a private company.
5. The liability of the members is limited by guarantee.
6. The income and property of the company shall be applied solely towards the promotion of its objects, and no portion of the income or property shall be paid or transferred directly or indirectly to the members of the company except as permitted by or under the Companies and Allied Matters Act.
7. Every member of the company undertakes to contribute to the assets of the company the amount subscribed opposite his name in the event of its being wound up while he is a member or within one year afterwards, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves howsoever that the aggregate contribution is not less than N100,000.00 (one hundred thousand naira).

Dated this day of October, 2020

WITNESS

Name:
Address:
Signature:
Date:

NINETEENTH SCHEDULE

THE FEDERAL REPUBLIC OF NIGERIA

THE COMPANIES AND ALLIED MATTERS ACT 2020

UNLIMITED COMPANY MEMORANDUM OF ASSOCIATION

OF

ABC UNLIMITED

1. The name of the company is ABC UNLIMITED
2. The Registered Office of the Company will be situated in Nigeria.
3. The objects of the company are as follows:
 - a) To undertake as its principal object the business of ...
 - b) In pursuance of its principal object, to undertake the following in the ordinary course of its business –
 - (i) Supplies and distribution of general goods and services imports and exports
 - (ii) ...
 - (c) To undertake all other lawful objects.

AND IT IS HEREBY DECLARED THAT:

The objects specified in each of the paragraphs of this clause shall be regarded as independent objects and accordingly shall in no way be limited or restricted (except the contrary is expressly stated) by reference to or inference from the terms of any other paragraph or the name of the Company, but may be carried out in as full and as ample a manner and construed in as wide a sense as if each of the said paragraphs defined the objects clause of a separate and distinct company.

4. The Company is a **Private Company**.
5. The liability of the members is unlimited.
6. The Issued Capital of the Company is N5,000,000 (Five Million Naira) divided into (state classes of shares, if any and their units).

I/we whose name(s) and address(es) is/are subscribed herein is/are desirous of being formed into a company in pursuance of the Memorandum of Association and I/we respectively agree to take the number of shares indicated opposite my/our name(s).

NAME, ADDRESS AND DESCRIPTION OF SUBSCRIBER	NO OF SHARES TAKEN	BENEFICIAL OWNER OF SHARES	SIGNATURE
<p>MR. ABC 8 Awolowo Road Ikoyi, Lagos State (OCCUPATION)</p> <p>MR. DEF Plot 1, Adeola Hopewell Street, Victoria Island Lagos State (OCCUPATION)</p>			

Dated this day of October, 2020

WITNESS

Name:
Address:
Signature:
Date:

TWENTIETH SCHEDULE

MODEL ARTICLES FOR PRIVATE COMPANIES LIMITED BY SHARES

INDEX TO THE ARTICLES

PART 1

INTERPRETATION AND LIMITATION OF LIABILITY

1. Defined terms
2. Liability of members

PART 2

DIRECTORS

DIRECTORS' POWERS AND RESPONSIBILITIES

3. Directors' general authority
4. Shareholders' reserve power
5. Directors may delegate
6. Committees

DECISION-MAKING BY DIRECTORS

7. Directors to take decisions collectively
8. Unanimous decisions
9. Calling a directors' meeting
10. Participation in directors' meetings
11. Quorum for directors' meetings
12. Chairing of directors' meetings
13. Casting vote
14. Conflicts of interest
15. Records of decisions to be kept
16. Directors' discretion to make further rules

APPOINTMENT OF DIRECTORS

17. Methods of appointing directors
18. Termination of director's appointment
19. Directors' remuneration
20. Directors' expenses

ALTERNATE DIRECTORS

21. Appointment and Removal of Alternates
22. Rights and Responsibilities of Alternate Directors
23. Termination of Alternate Directorship

PART 3

SHARES AND DISTRIBUTIONS SHARES

24. All shares to be fully paid up
25. Powers to issue different classes of share
26. Company not bound by less than absolute interests
27. Share certificates
28. Replacement share certificates

PARTLY PAID SHARES

29. Company's Lien Over Partly Paid Shares
30. Enforcement of the Company's Lien
31. Call Notices
32. Liability to Pay Calls
33. When Call Notice Need Not be Issued
34. Failure to Comply with Call Notice: Automatic Consequences
35. Notice of Intended Forfeiture
36. Directors' Power to Forfeit Shares
37. Effect of Forfeiture
38. Procedure Following Forfeiture
39. Surrender of Shares

SHARE TRANSFER AND TRANSMISSION

40. Share transfers
41. Transmission of shares
42. Exercise of transmitters' rights
43. Transmitters bound by prior notices

DIVIDENDS AND OTHER DISTRIBUTIONS

44. Procedure for declaring dividends
45. Payment of dividends and other distributions
46. No interest on distributions
47. Unclaimed distributions
48. Non-cash distributions
49. Waiver of distributions

CAPITALISATION OF PROFITS

50. Authority to capitalise and appropriation of capitalised sums

PART 4

DECISION-MAKING BY SHAREHOLDERS

ORGANISATION OF GENERAL MEETINGS

51. Attendance and speaking at general meetings
52. Chairing general meetings
53. Attendance and speaking by directors and non-shareholders
54. Adjournment

VOTING AT GENERAL MEETINGS

55. Voting: general
56. Errors and disputes
57. Poll votes
58. Content of proxy notices
59. Delivery of proxy notices
60. Amendments to resolutions

PART 5

ADMINISTRATIVE ARRANGEMENTS

61. Means of communication to be used
62. Company seals
63. No right to inspect accounts and other records
64. Provision for employees on cessation of business
65. Borrowing Powers

DIRECTORS' INDEMNITY AND INSURANCE

66. Indemnity
67. Insurance Signature
Explanatory Note

PART 1
INTERPRETATION AND LIMITATION OF LIABILITY

Defined Terms

1.—(1) In these articles. Unless the context requires otherwise -

“*Act*” means the Companies and Allied Matters Act, 2020 (CAMA)

“*articles*” has the meaning given in the Act;

“*director*” has the meaning given in the Act and includes any person occupying the position of director, by whatever name called;

“*chairman*” has the meaning given in article 12;

“*chairman of the meeting*” has the meaning given in article 39;

“*document*” includes, unless otherwise specified, any document sent or supplied in electronic form;

“*electronic form*” has the following meaning:

1) documents or information sent or supplied by electronic means for example by email or software by other means while in an electronic form (for example sending disk by post), and references to electronic copy shall have a corresponding meaning and a document or information is sent or supplied by electronic means if it is sent initially and received at its destination by means of electronic equipment for the processing (which expression includes digital compression) or storage of data and entirely transmitted, conveyed and received by wire, by radio, by optical means or by electromagnetic means; references to electronic means shall have a corresponding meaning;

2) a document or information authorized or requested to be sent or supplied in an electronic form must be sent or supplied in a form and by a means the sender or supplier reasonably considers will enable the recipient to read and retain a copy of it; and for this purpose, a document or information can be read only if it can be read with the naked eye, or to the extent that it connotes images (for example photographs, pictures, maps, plans or drawings) it can be seen with the naked eyes;

“*fully paid*” in relation to a share, means that the nominal value and any premium to be paid to the company in respect of that share have been paid to the company;

“*hard copy form*” means a document or information sent or supplied in hard copy form or in a paper copy or similar form capable of being read and a reference to hard copy has a corresponding meaning;

“*holder*” in relation to shares means the person whose name is entered in the register of members as the holder of the shares;

“*instrument*” means a document in hard or soft copy form;

“*manager*” in relation to disclosure of remuneration at annual general meeting includes any person by whatever name called occupying a position in senior management and who is vested with significant autonomy, discretion, and authority in the administration and management of the affairs of a company (whether in whole or in part);

“*ordinary resolution*” has the meaning given in section 258 (1) of the Act;

“*paid*” means paid or credited as paid;
“*participate*”, in relation to a directors’ meeting, has the meaning given in article 10;
“*proxy notice*” has the meaning given in article 45;
“*shareholder*” means a person who is the holder of a share;
“*shares*” means shares in a company;
“*special resolution*” has the meaning given in section 258 (2) of the Act;
“*subsidiary*” has the meaning given in section 381 of the Act;
“*transmittee*” means a person becoming entitled to a share in consequence of the death or bankruptcy of a member and in accordance with section 179 of the Act; and
“*writing*” means the representation or reproduction of words, symbols or other information in a visible form by any method or combination of methods, whether sent or supplied in electronic form or otherwise.

(2) Unless the context otherwise requires, other words or expressions contained in these articles bear the same meaning as in the CAMA, 2020 as in force on the date when these articles become binding on the company.

Liability of Members

2. The liability of the members is limited to the amount, if any, unpaid on the shares held by them.

PART 2

DIRECTORS

DIRECTORS’ POWERS AND RESPONSIBILITIES

Directors’ General Authority

3. Subject to the articles, the directors are responsible for the management of the company’s business, for which purpose they may exercise all the powers of the company.

Shareholders’ Reserve Power

4.—(1) The shareholders may, by special resolution, direct the directors to take, or refrain from taking, specified action.

(2) No such special resolution invalidates anything which the directors have done before the passing of the resolution.

Directors May Delegate

5.—(1) Subject to the articles, the directors may delegate any of the powers which are conferred on them under the articles—

- (a) to such person or committee;
- (b) by such means (including by power of attorney);
- (c) to such an extent;
- (d) in relation to such matters or territories; and
- (e) on such terms and conditions;

as they think fit.

- (2) If the directors so specify, any such delegation may authorise further delegation of the directors' powers by any person to whom they are delegated.
- (3) The directors may revoke any delegation in whole or part, or alter its terms and conditions.

Committees

- 6.—(1) Committees to which the directors delegate any of their powers must follow procedures which are based as far as they are applicable on those provisions of the articles which govern the taking of decisions by directors.
- (2) The directors may make rules of procedure for all or any committees, which prevail over rules derived from the articles if they are not consistent with them.

DECISION-MAKING BY DIRECTORS

Directors to Take Decisions Collectively

- 7.—(1) The general rule about decision-making by directors is that any decision of the directors must be either a majority decision at a meeting or a decision taken in accordance with article 8.
- (2) If—
 - (a) the company only has one director, and
 - (b) no provision of the articles requires it to have more than one director,

the general rule does not apply, and the director may take **decisions** without regard to any of the provisions of the articles relating to directors' decision-making.

Unanimous Decisions

- 8.—(1) A decision of the directors is taken in accordance with this article when all eligible directors indicate to each other by any means that they share a common view on a matter.
- (2) Such a decision may take the form of a resolution in writing, copies of which have been signed by each eligible director or to which each eligible director has otherwise indicated agreement in writing.
- (3) References in this article to eligible directors are to directors who would have been entitled to vote on the matter had it been proposed as a resolution at a directors' meeting.
- (4) A decision may not be taken in accordance with this article if the eligible directors would not have formed a quorum at such a meeting.

Calling A Directors' Meeting

- 9.—(1) Any director may call a directors' meeting by giving notice of the meeting to the directors or by authorising the company secretary (if any) to give such notice.
- (2) Notice of any directors' meeting must indicate—
 - (a) its proposed date and time;
 - (b) where it is to take place; and

(c) if it is anticipated that directors participating in the meeting will not be in the same place, how it is proposed that they should communicate with each other during the meeting.

(3) Notice of a directors' meeting must be given to each director.

Participation in Directors' Meetings

10.—(1) Subject to the articles, directors participate in a directors' meeting, or part of a directors' meeting, when—

(a) the meeting has been called and takes place in accordance with the articles, and

(b) they can each communicate to the others any information or opinions they have on any particular item of the business of the meeting.

(2) In determining whether directors are participating in a directors' meeting, the physical location and method of communication of each director shall be irrelevant, provided that all other directors attending the meeting are able to hear and be heard by him.

(3) If all the directors participating in a meeting are not in the same place, they may decide that the meeting is to be treated as taking place wherever any of them is.

Quorum for Directors' Meetings

11.—(1) At a directors' meeting, unless a quorum is participating, no proposal is to be voted on, except a proposal to call another meeting.

(2) The quorum for directors' meetings the quorum necessary for the transaction of the business of directors are two where there are not more than six directors, but where there are more than six directors, the quorum is one-third of the number of directors, and where the number of directors is not a multiple of three, then the quorum is one third to the nearest number.

(3) If the total number of directors for the time being is less than the quorum required, the directors must not take any decision other than a decision—

(a) to appoint further directors, or

(b) to call a general meeting so as to enable the shareholders to appoint further directors.

Chairing of Directors' Meetings

12.—(1) The directors may appoint a director to chair their meetings.

(2) The person so appointed for the time being is known as the chairman.

(3) The directors may terminate the chairman's appointment at any time.

(4) If the chairman is not participating in a directors' meeting within five minutes of the time at which it was to start, the participating directors must appoint one of themselves to chair it.

Casting Vote

13.—(1) If the numbers of votes for and against a proposal are equal, the chairman or other director chairing the meeting has a casting vote.

(2) But this does not apply if, in accordance with the articles, the chairman or other director is not to be counted as participating in the decision-making process for quorum or voting purposes.

Conflicts of Interest

14.—(1) If a proposed decision of the directors is concerned with an actual or proposed transaction or arrangement with the company in which a director is interested, that director is not to be counted as participating in the decision-making process for quorum or voting purposes.

(2) But if paragraph (3) applies, a director who is interested in an actual or proposed transaction or arrangement with the company is to be counted as participating in the decision-making process for quorum and voting purposes.

(3) This paragraph applies when—

(a) the company by ordinary resolution disapplies the provision of the articles which would otherwise prevent a director from being counted as participating in the decision-making process;

(b) the director's interest cannot reasonably be regarded as likely to give rise to a conflict of interest; or

(c) the director's conflict of interest arises from a permitted cause.

(4) For the purposes of this article, the following are permitted causes—

(a) a guarantee given, or to be given, by or to a director in respect of an obligation incurred by or on behalf of the company or any of its subsidiaries;

(b) subscription, or an agreement to subscribe, for shares or other securities of the company or any of its subsidiaries, or to underwrite, sub-underwrite, or guarantee subscription for any such shares or securities; and

(c) arrangements pursuant to which benefits are made available to employees and directors or former employees and directors of the company or any of its subsidiaries which do not provide special benefits for directors or former directors.

(5) For the purposes of this article, references to proposed decisions and decision-making processes include any directors' meeting or part of a directors' meeting.

(6) Subject to paragraph (7), if a question arises at a meeting of directors or of a committee of directors as to the right of a director to participate in the meeting (or part of the meeting) for voting or quorum purposes, the question may, before the conclusion of the meeting, be referred to the chairman whose ruling in relation to any director other than the chairman is to be final and conclusive.

(7) If any question as to the right to participate in the meeting (or part of the meeting) should arise in respect of the chairman, the question is to be decided by a decision of the directors at that meeting, for which purpose the chairman is not to be counted as participating in the meeting (or that part of the meeting) for voting or quorum purposes.

Records of Decisions to Be Kept

15. The directors must ensure that the company keeps a record, in writing, for at least 10 years from the date of the decision recorded, of every unanimous or majority decision taken by the directors.

Directors' Discretion to Make Further Rules

16. Subject to the articles, the directors may make any rule which they think fit about how they take decisions, and about how such rules are to be recorded or communicated to directors.

APPOINTMENT OF DIRECTORS

Methods of Appointing Directors

17.—(1) Any person who is willing to act as a director, and is permitted by law to do so, may be appointed to be a director—

- (a) by ordinary resolution, or
- (b) by a decision of the directors in the case of casual vacancy.

(2) any of the personal representatives of the shareholders entitled to attend and vote at a general meeting shall apply to court for an order to convene a meeting of all the personal representatives to appoint new directors to manage the company, and if they fail to convene a meeting, the creditors, if any, may do so.

Termination of Director's Appointment

18. A person ceases to be a director as soon as—

- (a) that person ceases to be a director by virtue of any provision of the Act or is prohibited from being a director by law;
- (b) a bankruptcy order is made against that person;
- (c) a composition is made with that person's creditors generally in satisfaction of that person's debts;
- (d) a registered medical practitioner who is treating that person gives a written opinion to the company stating that that person has become physically or mentally incapable of acting as a director and may remain so for more than three months;
- (e) by reason of that person's mental health, a court makes an order which wholly or partly prevents that person from personally exercising any powers or rights which that person would otherwise have;
- (f) notification is received by the company from the director that the director is resigning from office, and such resignation has taken effect in accordance with its terms.

Directors' Remuneration

19.—(1) Directors may undertake any services for the company that the directors decide.

(2) Directors are entitled to such remuneration as the company determines—

- (a) for their services to the company as directors, and
- (b) for any other service which they undertake for the company.

(3) Subject to the articles, a director's remuneration may—

- (a) take any form, and
- (b) include any arrangements in connection with the payment of a pension, allowance or gratuity, or any death, sickness or disability benefits, to or in respect of that director.

(4) Unless the directors decide otherwise, directors' remuneration accrues from day to day.

(5) Unless the directors decide otherwise, directors are not accountable to the company for any remuneration which they receive as directors or other officers or employees of the company's subsidiaries or of any other body corporate in which the company is interested.

Directors' Expenses

20. The company may pay any reasonable expenses which the directors properly incur in connection with their attendance at—

- (a) meetings of directors or committees of directors,
- (b) general meetings, or
- (c) separate meetings of the holders of any class of shares or of debentures of the company,

or otherwise in connection with the exercise of their powers and the discharge of their responsibilities in relation to the company.

ALTERNATE DIRECTORS

Appointment and Removal of Alternates

21.—(1) Any director (the “appointor”) may appoint as an alternate any other director, or any other person approved by resolution of the directors, to—

- (a) exercise that director’s powers, and
- (b) carry out that director’s responsibilities,

in relation to the taking of decisions by the directors in the absence of the alternate’s appointor.

(2) Any appointment or removal of an alternate must be effected by notice in writing to the company signed by the appointor, or in any other manner approved by the directors.

(3) The notice must—

- (a) identify the proposed alternate, and
- (b) in the case of a notice of appointment, contain a statement signed by the proposed alternate that the proposed alternate is willing to act as the alternate of the director giving the notice.

Rights and Responsibilities of Alternate Directors

22.—(1) An alternate director has the same rights, in relation to any directors’ meeting or directors’ written resolution, as the alternate’s appointor.

(2) Except as the articles specify otherwise, alternate directors—

- (a) are deemed for all purposes to be directors;
- (b) are liable for their own acts and omissions;
- (c) are subject to the same restrictions as their appointors; and
- (d) are not deemed to be agents of or for their appointors.

(3) A person who is an alternate director but not a director—

- (a) may be counted as participating for the purposes of determining whether a quorum is participating (but only if that person’s appointor is not participating), and
- (b) may sign a written resolution (but only if it is not signed or to be signed by that person’s appointor).

No alternate may be counted as more than one director for such purposes.

(4) An alternate director is not entitled to receive any remuneration from the company for serving as an alternate director except such part of the alternate's appointor's remuneration as the appointor may direct by notice in writing made to the company.

Termination of Alternate Directorship

23. An alternate director's appointment as an alternate terminates—

- (a) when the alternate's appointor revokes the appointment by notice to the company in writing specifying when it is to terminate;
- (b) on the occurrence in relation to the alternate of any event which, if it occurred in relation to the alternate's appointor, would result in the termination of the appointor's appointment as a director;
- (c) on the death of the alternate's appointor; or
- (d) when the alternate's appointor's appointment as a director terminates, except that an alternate's appointment as an alternate does not terminate when the appointor retires by rotation at a general meeting and is then re-appointed as a director at the same general meeting.

PART 3

SHARES AND DISTRIBUTIONS

SHARES

All Shares to Be Fully Issued

24.—(1) No share is to be issued for less than the aggregate of its nominal value and any premium to be paid to the company in consideration for its issue.

(2) This does not apply to shares taken on the formation of the company by the subscribers to the company's memorandum.

Powers to Issue Different Classes of Share

25.—(1) Subject to the articles, but without prejudice to the rights attached to any existing share, the company may issue shares with such rights or restrictions as may be determined by ordinary resolution.

(2) The company may issue shares which are to be redeemed, or are liable to be redeemed at the option of the company or the holder, subject to such conditions as may be prescribed in the terms of issue or by the articles.

Company Not Bound by Less Than Absolute Interests

26. Except as required by law, no person is to be recognised by the company as holding any share upon any trust, and except as otherwise required by law or the articles, the company is not in any way to be bound by or recognise any interest in a share other than the holder's absolute ownership of it and all the rights attaching to it.

Share Certificates

27.—(1) The company must issue each shareholder, free of charge, with one or more certificates in respect of the shares which that shareholder holds.

- (2) Every certificate must specify—
 - (a) in respect of how many shares, of what class, it is issued;
 - (b) the nominal value of those shares;
 - (c) that the shares are fully paid; and
 - (d) any distinguishing numbers assigned to them.
- (3) If more than one person holds a share, only one certificate may be issued in respect of it.
- (4) Certificates must—
 - (a) have affixed to them the company’s common seal, or
 - (b) be otherwise executed as a deed.

Replacement Share Certificates

- 28.**—(1) If a paper certificate issued in respect of a shareholder’s shares is—
 - (a) damaged or defaced, or
 - (b) said to be lost, stolen or destroyed,that shareholder is entitled to be issued with a replacement certificate in respect of the same shares.
- (2) A shareholder exercising the right to be issued with such a replacement certificate—
 - (a) may at the same time exercise the right to be issued with a single certificate or separate certificates;
 - (b) must return the certificate which is to be replaced to the company if it is damaged or defaced; and
 - (c) must comply with such conditions as to evidence, indemnity and the payment of a reasonable fee as the directors decide.

PARTLY PAID SHARES

Company’s Lien Over Partly Paid Shares

- 29.**—(1) The company has a lien (“the company’s lien”) over every share which is partly paid or any part of—
 - (a) that share’s nominal value, and
 - (b) any premium at which it was issued,which has not been paid to the company, and which is payable immediately or at some time in the future, whether or not a call notice has been sent in respect of it.
- (2) The company’s lien over a share—
 - (a) takes priority over any third party’s interest in that share, and
 - (b) extends to any dividend or other money payable by the company in respect of that share and (if the lien is enforced and the share is sold by the company) the proceeds of sale of that share.
- (3) The directors may at any time decide that a share which is or would otherwise be subject to the company’s lien shall not be subject to it, either wholly or in part.

Enforcement of the Company’s Lien

- 30.**—(1) Subject to the provisions of this article, if—
- (a) a lien enforcement notice has been given in respect of a share, and
 - (b) the person to whom the notice was given has failed to comply with it, the company may sell that share in such manner as the directors decide.
- (2) A lien enforcement notice—
- (a) may only be given in respect of a share which is subject to the company’s lien, in respect of which a sum is payable and the due date for payment of that sum has passed;
 - (b) must specify the share concerned;
 - (c) must require payment of the sum payable within 14 days of the notice;
 - (d) must be addressed either to the holder of the share or to a person entitled to it by reason of the holder’s death, bankruptcy or otherwise; and
 - (e) must state the company’s intention to sell the share if the notice is not complied with.
- (3) Where shares are sold under this article—
- (a) the directors may authorise any person to execute an instrument of transfer of the shares to the purchaser or a person nominated by the purchaser, and
 - (b) the transferee is not bound to see to the application of the consideration, and the transferee’s title is not affected by any irregularity in or invalidity of the process leading to the sale.
- (4) The net proceeds of any such sale (after payment of the costs of sale and any other costs of enforcing the lien) must be applied—
- (a) first, in payment of so much of the sum for which the lien exists as was payable at the date of the lien enforcement notice,
 - (b) second, to the person entitled to the shares at the date of the sale, but only after the certificate for the shares sold has been surrendered to the company for cancellation or a suitable indemnity has been given for any lost certificates, and subject to a lien equivalent to the company’s lien over the shares before the sale for any money payable in respect of the shares after the date of the lien enforcement notice.
- (5) A statutory declaration by a director or the company secretary that the declarant is a director or the company secretary and that a share has been sold to satisfy the company’s lien on a specified date—
- (a) is conclusive evidence of the facts stated in it as against all persons claiming to be entitled to the share, and
 - (b) subject to compliance with any other formalities of transfer required by the articles or by law, constitutes a good title to the share.

Call Notices

31.—(1) Subject to the articles and the terms on which shares are allotted, the directors may send a notice (a “call notice”) to a member requiring the member to pay the company a specified sum of money (a “call”) which is payable in respect of shares which that member holds at the date when the directors decide to send the call notice.

- (2) A call notice—
- (a) may not require a member to pay a call which exceeds the total sum unpaid on that member’s shares (whether as to the share’s nominal value or any amount payable to the company by way of premium);

- (b) must state when and how any call to which it relates it is to be paid; and
 - (c) may permit or require the call to be paid by instalments.
- (3) A member must comply with the requirements of a call notice, but no member is obliged to pay any call before 14 days have passed since the notice was sent.
- (4) Before the company has received any call due under a call notice the directors may—
- (a) revoke it wholly or in part, or
 - (b) specify a later time for payment than is specified in the notice,
- by a further notice in writing to the member in respect of whose shares the call is made.

Liability to Pay Calls

- 32.—**(1) Liability to pay a call is not extinguished or transferred by transferring the shares in respect of which it is required to be paid.
- (2) Joint holders of a share are jointly and severally liable to pay all calls in respect of that share.
- (3) Subject to the terms on which shares are allotted, the directors may, when issuing shares, provide that call notices sent to the holders of those shares may require them—
- (a) to pay calls which are not the same, or
 - (b) to pay calls at different times.

When Call Notice Need Not be Issued

- 33.—**(1) A call notice need not be issued in respect of sums which are specified, in the terms on which a share is issued, as being payable to the company in respect of that share (whether in respect of nominal value or premium)—
- (a) on allotment;
 - (b) on the occurrence of a particular event; or
 - (c) on a date fixed by or in accordance with the terms of issue.
- (2) But if the due date for payment of such a sum has passed and it has not been paid, the holder of the share concerned is treated in all respects as having failed to comply with a call notice in respect of that sum, and is liable to the same consequences as regards the payment of interest and forfeiture.

Failure to Comply with Call Notice: Automatic Consequences

- 34.—**(1) If a person is liable to pay a call and fails to do so by the call payment date—
- (a) the directors may issue a notice of intended forfeiture to that person, and
 - (b) until the call is paid, that person must pay the company interest on the call from the call payment date at the relevant rate.
- (2) For the purposes of this article—
- (a) the “call payment date” is the time when the call notice states that a call is payable, unless the directors give a notice specifying a later date, in which case the “call payment date” is that later date;
 - (b) the “relevant rate” is—
 - (i) the rate fixed by the terms on which the share in respect of which the call is due was allotted;

- (ii) such other rate as was fixed in the call notice which required payment of the call, or has otherwise been determined by the directors; or
 - (iii) if no rate is fixed in either of these ways, the prevailing interest rate as set by the Monetary Policy Committee of the Central Bank of Nigeria.
- (3) The directors may waive any obligation to pay interest on a call wholly or in part.

Notice of Intended Forfeiture

35. A notice of intended forfeiture—

- (a) may be sent in respect of any share in respect of which a call has not been paid as required by a call notice;
- (b) must be sent to the holder of that share or to a person entitled to it by reason of the holder's death, bankruptcy or otherwise;
- (c) must require payment of the call and any accrued interest by a date which is not less than 14 days after the date of the notice;
- (d) must state how the payment is to be made; and
- (e) must state that if the notice is not complied with, the shares in respect of which the call is payable will be liable to be forfeited.

Directors' Power to Forfeit Shares

36. If a notice of intended forfeiture is not complied with before the date by which payment of the call is required in the notice of intended forfeiture, the directors may decide that any share in respect of which it was given is forfeited, and the forfeiture is to include all dividends or other moneys payable in respect of the forfeited shares and not paid before the forfeiture.

Effect of Forfeiture

37.—(1) Subject to the articles, the forfeiture of a share extinguishes—

- (a) all interests in that share, and all claims and demands against the company in respect of it, and
- (b) all other rights and liabilities incidental to the share as between the person whose share it was prior to the forfeiture and the company.

(2) Any share which is forfeited in accordance with the articles—

- (a) is deemed to have been forfeited when the directors decide that it is forfeited;
- (b) is deemed to be the property of the company; and
- (c) may be sold, re-allotted or otherwise disposed of as the directors think fit.

(3) If a person's shares have been forfeited—

- (a) the company must send that person notice that forfeiture has occurred and record it in the register of members;
- (b) that person ceases to be a member in respect of those shares;
- (c) that person must surrender the certificate for the shares forfeited to the company for cancellation;
- (d) that person remains liable to the company for all sums payable by that person under the articles at the date of forfeiture in respect of those shares provided

that his liability ceases when the company receives payment in full of all money in respect of the shares; and

- (e) the directors may waive payment of such sums wholly or in part or enforce payment without any allowance for the value of the shares at the time of forfeiture or for any consideration received on their disposal.

(4) At any time before the company disposes of a forfeited share, the directors may decide to cancel the forfeiture on payment of all calls and interest due in respect of it and on such other terms as they think fit.

Procedure Following Forfeiture

38.—(1) If a forfeited share is to be disposed of by being transferred, the company may receive the consideration for the transfer and the directors may authorise any person to execute the instrument of transfer.

(2) A statutory declaration by a director or the company secretary that the declarant is a director or the company secretary and that a share has been forfeited on a specified date—

- (a) is conclusive evidence of the facts stated in it as against all persons claiming to be entitled to the share, and
- (b) subject to compliance with any other formalities of transfer required by the articles or by law, constitutes a good title to the share.

(3) A person to whom a forfeited share is transferred is not bound to see to the application of the consideration (if any) nor is that person's title to the share affected by any irregularity in or invalidity of the process leading to the forfeiture or transfer of the share.

(4) If the company sells a forfeited share, the person who held it prior to its forfeiture is entitled to receive from the company the proceeds of such sale, net of any commission, and excluding any amount which—

- (a) was, or would have become, payable, and
- (b) had not, when that share was forfeited, been paid by that person in respect of that share, but no interest is payable to such a person in respect of such proceeds and the company is not required to account for any money earned on them.

Surrender of Shares

39.—(1) A member may surrender any share—

- (a) in respect of which the directors may issue a notice of intended forfeiture; (b) which the directors may forfeit; or
- (c) which has been forfeited.

(2) The directors may accept the surrender of any such share.

(3) The effect of surrender on a share is the same as the effect of forfeiture on that share.

(4) A share which has been surrendered may be dealt with in the same way as a share which has been forfeited.

Share Transfers

40.—(1) Shares may be transferred by means of an instrument of transfer in any usual form or any other form approved by the directors, which is executed by or on behalf of the transferor.

(2) No fee may be charged for registering any instrument of transfer or other document relating to or affecting the title to any share.

(3) The company may retain any instrument of transfer which is registered.

- (4) The transferor remains the holder of a share until the transferee's name is entered in the register of members as holder of it.
- (5) The directors may refuse to register the transfer of a share (not being a fully paid share) to a person of whom they do not approve, and may also refuse to register the transfer of a share on which the company has a lien.

Transmission of Shares

- 41.**—(1) If title to a share passes to a transmittee, the company may only recognise the transmittee as having any title to that share.
- (2) A transmittee who produces such evidence of entitlement to shares as the directors may properly require—
- (a) may, subject to the articles, choose either to become the holder of those shares or to have them transferred to another person, and
 - (b) subject to the articles, and pending any transfer of the shares to another person, has the same rights as the holder had.
- (3) But transmittees do not have the right to attend or vote at a general meeting, or agree to a proposed written resolution, in respect of shares to which they are entitled, by reason of the holder's death or bankruptcy or otherwise, unless they become the holders of those shares.

Exercise of Transmittees' Rights

- 42.**—(1) Transmittees who wish to become the holders of shares to which they have become entitled must notify the company in writing of that wish.
- (2) If the transmittee wishes to have a share transferred to another person, the transmittee must execute an instrument of transfer in respect of it.
- (3) Any transfer made or executed under this article is to be treated as if it were made or executed by the person from whom the transmittee has derived rights in respect of the share, and as if the event which gave rise to the transmission had not occurred.

Transmittees Bound by Prior Notices

- 43.** If a notice is given to a shareholder in respect of shares and a transmittee is entitled to those shares, the transmittee is bound by the notice if it was given to the shareholder before the transmittee's name has been entered in the register of members.

DIVIDENDS AND OTHER DISTRIBUTIONS

Procedure for Declaring Dividends

- 44.**—(1) The company may by ordinary resolution declare dividends, and the directors may decide to pay interim dividends.
- (2) A dividend must not be declared unless the directors have made a recommendation as to its amount. Such a dividend must not exceed the amount recommended by the directors.
- (3) No dividend may be declared or paid unless it is in accordance with shareholders' respective rights.
- (4) Unless the shareholders' resolution to declare or directors' decision to pay a dividend, or the terms on which shares are issued, specify otherwise, it must be paid by reference to each shareholder's holding of shares on the date of the resolution or decision to declare or pay it.

- (5) If the company's share capital is divided into different classes, no interim dividend may be paid on shares carrying deferred or non-preferred rights if, at the time of payment, any preferential dividend is in arrear.
- (6) The directors may pay at intervals any dividend payable at a fixed rate if it appears to them that the profits available for distribution justify the payment.
- (7) If the directors act in good faith, they do not incur any liability to the holders of shares conferring preferred rights for any loss they may suffer by the lawful payment of an interim dividend on shares with deferred or non-preferred rights.

Payment of Dividends and Other Distributions

45.—(1) Where a dividend or other sum which is a distribution is payable in respect of a share, it must be paid by one or more of the following means—

- (a) transfer to a bank specified by the distribution recipient either in writing or as the directors may otherwise decide;
 - (b) sending a cheque made payable to the distribution recipient by post to the distribution recipient at the distribution recipient's registered address (if the distribution recipient is a holder of the share), or (in any other case) to an address specified by the distribution recipient either in writing or as the directors may otherwise decide;
 - (c) sending a cheque made payable to such person by post to such person at such address as the distribution recipient has specified either in writing or as the directors may otherwise decide; or
 - (d) any other means of payment as the directors agree with the distribution recipient either in writing or by such other means as the directors decide.
- (2) In the articles, "the distribution recipient" means, in respect of a share in respect of which a dividend or other sum is payable—
- (a) the holder of the share; or
 - (b) if the share has two or more joint holders, whichever of them is named first in the register of members; or
 - (c) if the holder is no longer entitled to the share by reason of death or bankruptcy, or otherwise by operation of law, the transmittee.

No Interest on Distributions

46. The company may not pay interest on any dividend or other sum payable in respect of a share unless otherwise provided by—

- (a) the terms on which the share was issued, or
- (b) the provisions of another agreement between the holder of that share and the company.

Unclaimed Distributions

47.—(1) All dividends or other sums which are—

- (a) payable in respect of shares, and
- (b) unclaimed after having been declared or become payable,

may be invested or otherwise made use of by the directors for the benefit of the company in accordance with the provisions of section 429 of the Act.

(2) The payment of any such dividend or other sum into a separate account does not make the company a trustee in respect of it.

(3) If—

- (a) twelve years have passed from the date on which a dividend or other sum became due for payment, and
- (b) the distribution recipient has not claimed it,

the distribution recipient is no longer entitled to that dividend or other sum and it ceases to remain owing by the company and should be included in the report that should be submitted to the other shareholders of the company.

Non-Cash Distributions

48.— Subject to the terms of issue of the share in question, the company may, by ordinary resolution on the recommendation of the directors, decide to pay all or part of a dividend or other distribution payable in respect of a share by transferring non-cash assets of equivalent value (including, without limitation, shares or other securities in any company).

Waiver of Distributions

49. Distribution recipients may waive their entitlement to a dividend or other distribution payable in respect of a share by giving the company notice in writing to that effect, but if—

- (a) the share has more than one holder, or
- (b) more than one person is entitled to the share, whether by reason of the death or bankruptcy of one or more joint holders, or otherwise,

the notice is not effective unless it is expressed to be given, and signed, by all the holders or persons otherwise entitled to the share.

CAPITALISATION OF PROFITS

Authority to Capitalise and Appropriation of Capitalised Sums

50.—(1) Subject to the articles, the directors may, if they are so authorised by an ordinary resolution—

- (a) decide to capitalise any profits of the company (whether or not they are available for distribution) which are not required for paying a preferential dividend, or any sum standing to the credit of the company's share premium account or capital redemption reserve; and
- (b) appropriate any sum which they so decide to capitalise (a "capitalised sum") to the persons who would have been entitled to it if it were distributed by way of dividend (the "persons entitled") and in the same proportions.

(2) Capitalised sums must be applied—

- (a) on behalf of the persons entitled, and
- (b) in the same proportions as a dividend would have been distributed to them.

(3) Any capitalised sum may be applied in paying up new shares of a nominal amount equal to the capitalised sum which are then allotted credited as fully paid to the persons entitled or as they may direct.

(4) A capitalised sum which was appropriated from profits available for distribution may be applied in paying up new debentures of the company which are then allotted credited as fully paid to the persons entitled or as they may direct.

(5) Subject to the articles the directors may—

- (a) apply capitalised sums in accordance with paragraphs (3) and (4) partly in one way and partly in another;

- (b) make such arrangements as they think fit to deal with shares or debentures becoming distributable in fractions under this article (including the issuing of fractional certificates or the making of cash payments); and
- (c) authorise any person to enter into an agreement with the company on behalf of all the persons entitled which is binding on them in respect of the allotment of shares and debentures to them under this article.

PART 4

DECISION-MAKING BY SHAREHOLDERS

ORGANISATION OF GENERAL MEETINGS

Attendance and Speaking at General Meetings

51.—(1) A person is able to exercise the right to speak at a general meeting when that person is in a position to communicate to all those attending the meeting, during the meeting, any information or opinions which that person has on the business of the meeting.

- (2) A person is able to exercise the right to vote at a general meeting when—
 - (a) that person is able to vote, during the meeting, on resolutions put to the vote at the meeting, and
 - (b) that person's vote can be taken into account in determining whether or not such resolutions are passed at the same time as the votes of all the other persons attending the meeting.
- (3) The directors may make whatever arrangements they consider appropriate to enable those attending a general meeting to exercise their rights to speak or vote at it.
- (4) In determining attendance at a general meeting, it is immaterial whether any two or more members attending it are in the same place as each other.
- (5) Two or more persons who are not in the same place as each other attend a general meeting if their circumstances are such that if they have (or were to have) rights to speak and vote at that meeting, they are (or would be) able to exercise them.

Chairing General Meetings

52.—(1) If the directors have appointed a chairman, the chairman shall chair general meetings if present and willing to do so.

(2) If the directors have not appointed a chairman, or if the chairman is unwilling to chair the meeting or is not present within one hour of the time at which a meeting was due to start—

- (a) the directors present, or
- (b) (if no directors are present), the meeting,

must appoint a director or shareholder to chair the meeting, and the appointment of the chairman of the meeting must be the first business of the meeting.

(3) The person chairing a meeting in accordance with this article is referred to as “the chairman of the meeting”.

Attendance and Speaking by Directors and Non-Shareholders

53.—(1) Directors may attend and speak at general meetings, whether or not they are shareholders.

- (2) The chairman of the meeting may permit other persons who are not—
- (a) shareholders of the company, or
 - (b) otherwise entitled to exercise the rights of shareholders in relation to general meetings, to attend and speak at a general meeting.

Adjournment

54.—(1) If the persons attending a general meeting within one hour of the time at which the meeting was due to start do not constitute a quorum, or if during a meeting a quorum ceases to be present due to some shareholders leaving for what appears to the chairman to be sufficient reasons, the meeting shall be adjourned.

(2) The chairman of the meeting may adjourn a general meeting at which a quorum is present if—

- (a) the meeting consents to an adjournment, or
- (b) it appears to the chairman of the meeting that an adjournment is necessary to protect the safety of any person attending the meeting or ensure that the business of the meeting is conducted in an orderly manner.

(3) The chairman of the meeting must adjourn a general meeting if directed to do so by the meeting.

(4) When adjourning a general meeting, the chairman of the meeting must—

- (a) either specify the time and place to which it is adjourned or state that it is to continue at a time and place to be fixed by the directors, and
- (b) have regard to any directions as to the time and place of any adjournment which have been given by the meeting.

(5) If the continuation of an adjourned meeting is to take place more than 30 days after it was adjourned, notice of the adjourned meeting and the business to be transacted shall be given as in the case of the original meeting.

(6) No business may be transacted at an adjourned general meeting which could not properly have been transacted at the meeting if the adjournment had not taken place.

VOTING AT GENERAL MEETINGS

Voting: General

55. A resolution put to the vote of a general meeting shall be decided on a show of hands unless a poll is duly demanded in accordance with the articles provided that in the case of an electronic meeting, voting may be done electronically or by count of voice concurrence.

Errors and Disputes

56.—(1) No objection may be raised to the qualification of any person voting at a general meeting except at the meeting or adjourned meeting at which the vote objected to is tendered, and every vote not disallowed at the meeting is valid.

(2) Any such objection must be referred to the chairman of the meeting whose decision is final.

Poll Votes

57.—(1) A poll on a resolution may be demanded—

- (a) in advance of the general meeting where it is to be put to the vote, or
- (b) at a general meeting, either before a show of hands on that resolution or immediately after the result of a show of hands on that resolution is declared.

(2) A poll may be demanded by—

- (a) the chairman of the meeting where he is a member or a proxy;
- (b) at least three members present in person or by proxy;
- (c) any member or members present in person or by proxy and representing at least one tenth of the total voting rights of all the members having the right to vote at the meeting;
- (d) any member or members in the company conferring a right to vote at the meeting having shares on which an aggregate sum has been paid up equal to at least one-tenth of the total sum paid up on all the shares conferring that right.

(3) A demand for a poll may be withdrawn if—

- (a) the poll has not yet been taken, and
- (b) the chairman of the meeting consents to the withdrawal.

(4) Polls must be taken immediately and in such manner as the chairman of the meeting directs.

Content of Proxy Notices

58.—(1) Proxies may only validly be appointed by a notice in writing (a “proxy notice”) which—

- (a) states the name and address of the shareholder appointing the proxy;
- (b) identifies the person appointed to be that shareholder’s proxy and the general meeting in relation to which that person is appointed;
- (c) is signed by or on behalf of the shareholder appointing the proxy, or is authenticated in such manner as the directors may determine; and
- (d) is delivered to the company in accordance with the articles and any instructions contained in the notice of the general meeting to which they relate.

(2) The company may require proxy notices to be delivered in a particular form, and may specify different forms for different purposes.

(3) Proxy notices may specify how the proxy appointed under them is to vote (or that the proxy is to abstain from voting) on one or more resolutions.

(4) Unless a proxy notice indicates otherwise, it must be treated as—

- (a) allowing the person appointed under it as a proxy discretion as to how to vote on any ancillary or procedural resolutions put to the meeting, and

- (b) appointing that person as a proxy in relation to any adjournment of the general meeting to which it relates as well as the meeting itself.

Delivery of Proxy Notices

59.—(1) A person who is entitled to attend, speak or vote (either on a show of hands or on a poll) at a general meeting remains so entitled in respect of that meeting or any adjournment of it, even though a valid proxy notice has been delivered to the company by or on behalf of that person.

(2) An appointment under a proxy notice may be revoked by delivering to the company a notice in writing given by or on behalf of the person by whom or on whose behalf the proxy notice was given.

(3) A notice revoking a proxy appointment only takes effect if it is delivered before the start of the meeting or adjourned meeting to which it relates.

(4) If a proxy notice is not executed by the person appointing the proxy, it must be accompanied by written evidence of the authority of the person who executed it to execute it on the appointor's behalf.

Amendments to Resolutions

60.—(1) An ordinary resolution to be proposed at a general meeting may be amended by ordinary resolution if—

- (a) notice of the proposed amendment is given to the company in writing by a person entitled to vote at the general meeting at which it is to be proposed not less than 48 hours before the meeting is to take place (or such later time as the chairman of the meeting may determine), and
- (b) the proposed amendment does not, in the reasonable opinion of the chairman of the meeting, materially alter the scope of the resolution.

(2) A special resolution to be proposed at a general meeting may be amended by ordinary resolution, if—

- (a) the chairman of the meeting proposes the amendment at the general meeting at which the resolution is to be proposed, and
- (b) the amendment does not go beyond what is necessary to correct a grammatical or other non-substantive error in the resolution.

(3) If the chairman of the meeting, acting in good faith, wrongly decides that an amendment to a resolution is out of order, the chairman's error does not invalidate the vote on that resolution.

PART 5

ADMINISTRATIVE ARRANGEMENTS

Means of Communication to be Used

61.—(1) Subject to the articles, anything sent or supplied by or to the company under the articles may be sent or supplied in any way in which the Act provides for documents or information which are authorised or required by any provision of that Act to be sent or supplied by or to the company.

(2) Subject to the articles, any notice or document to be sent or supplied to a director in connection with the taking of decisions by directors may also be sent or supplied by the means by which that director has asked to be sent or supplied with such notices or documents for the time being.

(3) A director may agree with the company that notices or documents sent to that director in a particular way are to be deemed to have been received within a specified time of their being sent, and for the specified time to be less than 48 hours.

Company Seals

62.—(1) Any common seal may only be used by the authority of the directors.

(2) The directors may decide by what means and in what form any common seal is to be used. (3) Unless otherwise decided by the directors, if the company has a common seal and it is affixed to a document, the document must also be signed by at least one authorised person in the presence of a witness who attests the signature.

(4) For the purposes of this article, an authorised person is—

- (a) any director of the company;
- (b) the company secretary (if any); or
- (c) any person authorised by the directors for the purpose of signing documents to which the common seal is applied.

No Right to Inspect Accounts and Other Records

63. Except as provided by law or authorised by the directors or an ordinary resolution of the company, no person is entitled to inspect any of the company's accounting or other records or documents merely by virtue of being a shareholder.

Provision for Employees On Cessation of Business

64. The directors may decide to make provision for the benefit of persons employed or formerly employed by the company or any of its subsidiaries (other than a director or former director or shadow director) in connection with the cessation or transfer to any person of the whole or part of the undertaking of the company or that subsidiary.

Borrowing Powers

65. The directors may exercise the powers of the company to borrow money for the purpose of its business or objects and may mortgage or charge its undertaking, property and uncalled capital, or any part thereof, and issue debenture, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the company.

DIRECTORS' INDEMNITY AND INSURANCE

Indemnity

66.—(1) Subject to paragraph (2), a relevant director of the company or an associated company may be indemnified out of the company's assets against—

- (a) any liability incurred by that director in connection with any negligence, default, breach of duty or breach of trust in relation to the company or an associated company,
- (b) any liability incurred by that director as an officer of the company or an associated company.

(2) This article does not authorise any indemnity which would be prohibited or rendered void by any provision of the Act or by any other provision of law.

(3) In this article—

- (a) companies are associated if one is a subsidiary of the other or both are subsidiaries of the same body corporate, and
- (b) a “relevant director” means any director or former director of the company or an associated company.

Insurance

67.—(1) The company may purchase and maintain insurance for the benefit of any relevant director in respect of any relevant loss.

(2) In this article—

- (a) a “relevant director” means any director or former director of the company or an associated company,
- (b) a “relevant loss” means any loss or liability which has been or may be incurred by a relevant director in connection with that director’s duties or powers in relation to the company, any associated company or any pension fund or employees’ share scheme of the company or associated company, and
- (c) companies are associated if one is a subsidiary of the other or both are subsidiaries of the same body corporate.

NAME, ADDRESS AND DESCRIPTION OF SUBSCRIBER	SIGNATURE
MR. ABC 8 Awolowo Road, Ikoyi, Lagos State (OCCUPATION) MR. DEF Plot 1, Adeola Hopewell Street, Victoria Island Lagos State (OCCUPATION)	

Dated this day of October, 2020

WITNESS

Name:
Address:
Signature:
Date:

TWENTY-FIRST SCHEDULE

MODEL ARTICLES FOR PRIVATE COMPANIES LIMITED BY GUARANTEE

INDEX TO THE ARTICLES

PART 1

INTERPRETATION AND LIMITATION OF LIABILITY

1. Defined terms
2. Liability of members

PART 2

DIRECTORS

DIRECTORS' POWERS AND RESPONSIBILITIES

3. Directors' general authority
4. Members' reserve power
5. Directors may delegate
6. Committees

DECISION-MAKING BY DIRECTORS

7. Directors to take decisions collectively
8. Unanimous decisions
9. Calling a directors' meeting
10. Participation in directors' meetings
11. Quorum for directors' meetings
12. Chairing of directors' meetings
13. Casting vote
14. Conflicts of interest
15. Records of decisions to be kept
16. Directors' discretion to make further rules

APPOINTMENT OF DIRECTORS

17. Methods of appointing directors
18. Termination of director's appointment
19. Directors' remuneration
20. Directors' expenses

PART 3

MEMBERS

BECOMING AND CEASING TO BE A MEMBER

21. Application for membership
22. Termination of Membership

ORGANISATION OF GENERAL MEETINGS

23. Attendance and speaking at general meetings
24. Chairing general meetings
25. Attendance and speaking by directors and non-shareholders
26. Adjournment

VOTING AT GENERAL MEETINGS

27. Voting: general
28. Errors and disputes
29. Poll votes
30. Content of proxy notices
31. Delivery of proxy notices
32. Amendments to resolutions

PART 4

ADMINISTRATIVE ARRANGEMENTS

33. Means of communication to be used
34. Company seals
35. No right to inspect accounts and other records
36. Provision for employees on cessation of business
37. Borrowing Powers

DIRECTORS' INDEMNITY AND INSURANCE

38. Indemnity
39. Insurance Signature
Signature
Explanatory Note

PART 1
INTERPRETATION AND LIMITATION OF LIABILITY

Defined Terms

1.—(1) In these articles. Unless the context requires otherwise -

“*Act*” means the Companies and Allied Matters Act, 2020 (CAMA)

“*articles*” has the meaning given in the Act;

“*chairman*” has the meaning given in article 12;

“*chairman of the meeting*” has the meaning given in article 25;

“*Ltd/Gte*” means the Company limited by guarantee;

“*director*” has the meaning given in the Act and includes any person occupying the position of director, by whatever name called;

“*document*” includes, unless otherwise specified, any document sent or supplied in physical or electronic form;

“*electronic form*” has the following meaning:

- 1) documents or information sent or supplied by electronic means for example by email or software by other means while in an electronic form (for example sending disk by post), and references to electronic copy shall have a corresponding meaning and a document or information is sent or supplied by electronic means if it is sent initially and received at its destination by means of electronic equipment for the processing (which expression includes digital compression) or storage of data and entirely transmitted, conveyed and received by wire, by radio, by optical means or by electromagnetic means; references to electronic means shall have a corresponding meaning;
- 2) a document or information authorized or requested to be sent or supplied in an electronic form must be sent or supplied in a form and by a means the sender or supplier reasonably considers will enable the recipient to read and retain a copy of it; and for this purpose, a document or information can be read only if it can be read with the naked eye, or to the extent that it connotes images (for example photographs, pictures, maps, plans or drawings) it can be seen with the naked eyes;

“*manager*” in relation to disclosure of remuneration at annual general meeting includes any person by whatever name called occupying a position in senior management and who is vested with significant autonomy, discretion, and authority in the administration and management of the affairs of a company (whether in whole or in part);

“*member*” has the meaning given in section 868 (1) of the Act;

“*ordinary resolution*” has the meaning given in section 258 (1) of the Act;

“*participate*”, in relation to a directors’ meeting, has the meaning given in the articles 10;

“*proxy notice*” has the meaning given in article 31;

“*special resolution*” has the meaning given in section 258(2) of the Act;

“*subsidiary*” has the meaning given in section 381 of the Act; and

“*writing*” means the representation or reproduction of words, symbols or other information in a visible form by any method or combination of methods, whether sent or supplied in electronic form or otherwise.

(2) Unless the context otherwise requires, other words or expressions contained in these articles bear the same meaning as in the CAMA, 2020 as in force on the date when these articles become binding on the company.

Liability of Members

2. The liability of each member is limited to ₦100,000.00, being the amount that the member undertakes to contribute to the assets of the company in the event of its being wound up while he is a member or within one year after he ceases to be a member, for –
- (a) payment of the company's debt and liabilities contracted before he ceases to be a member,
 - (b) Payment of the costs, charges and expenses of winding up, and
 - (c) Adjustment of the rights of the contributories among themselves.

PART 2

DIRECTORS

DIRECTORS' POWERS AND RESPONSIBILITIES

Directors' General Authority

3. Subject to the articles, the directors are responsible for the management of the company's business, for which purpose they may exercise all the powers of the company.

Members' Reserve Power

- 4.—(1) The members may, by special resolution, direct the directors to take, or refrain from taking, specified action.
- (2) No such special resolution invalidates anything which the directors have done before the passing of the resolution.

Directors May Delegate

- 5.—(1) Subject to the articles, the directors may delegate any of the powers which are conferred on them under the articles—
- (a) to such person or committee;
 - (b) by such means (including by power of attorney);
 - (c) to such an extent;
 - (d) in relation to such matters or territories; and
 - (e) on such terms and conditions;

as they think fit.

(2) If the directors so specify, any such delegation may authorise further delegation of the directors' powers by any person to whom they are delegated.

(3) The directors may revoke any delegation in whole or part, or alter its terms and conditions.

Committees

6.—(1) Committees to which the directors delegate any of their powers must follow procedures which are based as far as they are applicable on those provisions of the articles which govern the taking of decisions by directors.

(2) The directors may make rules of procedure for all or any committees, which prevail over rules derived from the articles if they are not consistent with them.

DECISION-MAKING BY DIRECTORS

Directors to Take Decisions Collectively

7.—(1) The general rule about decision-making by directors is that any decision of the directors must be either a majority decision at a meeting or a decision taken in accordance with article 8.

(2) If—

(a) the company only has one director, and

(b) no provision of the articles requires it to have more than one director,

the general rule does not apply, and the director may take decisions without regard to any of the provisions of the articles relating to directors' decision-making.

Unanimous Decisions

8.—(1) A decision of the directors is taken in accordance with this article when all eligible directors indicate to each other by any means that they share a common view on a matter.

(2) Such a decision may take the form of a resolution in writing, copies of which have been signed by each eligible director or to which each eligible director has otherwise indicated agreement in writing.

(3) References in this article to eligible directors are to directors who would have been entitled to vote on the matter had it been proposed as a resolution at a directors' meeting.

(4) A decision may not be taken in accordance with this article if the eligible directors would not have formed a quorum at such a meeting.

Calling A Directors' Meeting

9.—(1) Any director may call a directors' meeting by giving notice of the meeting to the directors or by authorising the company secretary (if any) to give such notice.

(2) Notice of any directors' meeting must indicate—

(a) its proposed date and time;

(b) where it is to take place; and

(c) if it is anticipated that directors participating in the meeting will not be in the same place, how it is proposed that they should communicate with each other during the meeting.

(3) Notice of a directors' meeting must be given to each director.

Participation in Directors' Meetings

10.—(1) Subject to the articles, directors participate in a directors' meeting, or part of a directors' meeting, when—

(a) the meeting has been called and takes place in accordance with the articles, and

(b) they can each communicate to the others any information or opinions they have on any particular item of the business of the meeting.

(2) In determining whether directors are participating in a directors' meeting, it is irrelevant where any director is or how they communicate with each other.

(3) If all the directors participating in a meeting are not in the same place, they may decide that the meeting is to be treated as taking place wherever any of them is.

Quorum for Directors' Meetings

11.—(1) At a directors' meeting, unless a quorum is participating, no proposal is to be voted on, except a proposal to call another meeting.

(2) The quorum necessary for the transaction of the business of directors are two where there are not more than six directors, but where there are more than six directors, the quorum is one-third of the number of directors, and where the number of directors is not a multiple of three, then the quorum is one third to the nearest number.

(3) If the total number of directors for the time being is less than the quorum required, the directors must not take any decision other than a decision—

(a) to appoint further directors, or

(b) to call a general meeting so as to enable the shareholders to appoint further directors.

Chairing of Directors' Meetings

12.—(1) The directors may appoint a director to chair their meetings.

(2) The person so appointed for the time being is known as the chairman.

(3) The directors may terminate the chairman's appointment at any time.

(4) If the chairman is not participating in a directors' meeting within five minutes of the time at which it was to start, the participating directors must appoint one of themselves to chair it.

Casting Vote

13.—(1) If the numbers of votes for and against a proposal are equal, the chairman or other director chairing the meeting has a casting vote.

(2) But this does not apply if, in accordance with the articles, the chairman or other director is not to be counted as participating in the decision-making process for quorum or voting purposes.

Conflicts of Interest

14.—(1) If a proposed decision of the directors is concerned with an actual or proposed transaction or arrangement with the company in which a director is interested, that director is not to be counted as participating in the decision-making process for quorum or voting purposes.

(2) But if paragraph (3) applies, a director who is interested in an actual or proposed transaction or arrangement with the company is to be counted as participating in the decision-making process for quorum and voting purposes.

(3) This paragraph applies when—

(a) the company by ordinary resolution disapplies the provision of the articles which would otherwise prevent a director from being counted as participating in the decision-making process;

(b) the director's interest cannot reasonably be regarded as likely to give rise to a conflict of interest; or

(c) the director's conflict of interest arises from a permitted cause.

(4) For the purposes of this article, the following are permitted causes—

(a) a guarantee given, or to be given, by or to a director in respect of an obligation incurred by or on behalf of the company or any of its subsidiaries;

(b) subscription, or an agreement to subscribe, for securities of the company or any of its subsidiaries, or to underwrite, sub-underwrite, or guarantee subscription for any such securities; and

(c) arrangements pursuant to which benefits are made available to employees and directors or former employees and directors of the company or any of its subsidiaries which do not provide special benefits for directors or former directors.

(5) For the purposes of this article, references to proposed decisions and decision-making processes include any directors' meeting or part of a directors' meeting.

(6) Subject to paragraph (7), if a question arises at a meeting of directors or of a committee of directors as to the right of a director to participate in the meeting (or part of the meeting) for voting or quorum purposes, the question may, before the conclusion of the meeting, be referred to the chairman whose ruling in relation to any director other than the chairman is to be final and conclusive.

(7) If any question as to the right to participate in the meeting (or part of the meeting) should arise in respect of the chairman, the question is to be decided by a decision of the directors at that meeting, for which purpose the chairman is not to be counted as participating in the meeting (or that part of the meeting) for voting or quorum purposes.

Records of Decisions to Be Kept

15. The directors must ensure that the company keeps a record, in writing, for at least 10 years from the date of the decision recorded, of every unanimous or majority decision taken by the directors.

Directors' Discretion to Make Further Rules

16. Subject to the articles, the directors may make any rule which they think fit about how they take decisions, and about how such rules are to be recorded or communicated to directors.

APPOINTMENT OF DIRECTORS

Methods of Appointing Directors

17.—(1) Any person who is willing to act as a director, and is permitted by law to do so, may be appointed to be a director—

(a) by ordinary resolution, or

(b) by a decision of the directors in the case of casual vacancy.

(2) In any case where, as a result of death, the company has no shareholder and no directors, any of the personal representatives of the shareholders entitled to attend and vote at a general meeting shall apply to court for an order to convene a meeting of all the personal representatives to appoint new directors to manage the company, and if they fail to convene a meeting, the creditors, if any, may do so last member to have died have the right, by notice in writing, to appoint a person to be a director.

Termination of Director's Appointment

18. A person ceases to be a director as soon as—

- (a) that person ceases to be a director by virtue of any provision of the Act or is prohibited from being a director by law;
- (b) a bankruptcy order is made against that person;
- (c) a composition is made with that person's creditors generally in satisfaction of that person's debts;
- (d) a registered medical practitioner who is treating that person gives a written opinion to the company stating that that person has become physically or mentally incapable of acting as a director and may remain so for more than three months;
- (e) by reason of that person's mental health, a court makes an order which wholly or partly prevents that person from personally exercising any powers or rights which that person would otherwise have;
- (f) notification is received by the company from the director that the director is resigning from office, and such resignation has taken effect in accordance with its terms.

Directors' Remuneration

19.—(1) Directors may undertake any services for the company that the directors decide.

(2) Directors are entitled to such remuneration as the company determines—

- (a) for their services to the company as directors, and
- (b) for any other service which they undertake for the company.

(3) Subject to the articles, a director's remuneration may—

- (a) take any form, and
- (b) include any arrangements in connection with the payment of a pension, allowance or gratuity, or any death, sickness or disability benefits, to or in respect of that director.

(4) Unless the directors decide otherwise, directors' remuneration accrues from day to day.

(5) Unless the directors decide otherwise, directors are not accountable to the company for any remuneration which they receive as directors or other officers or employees of the company's subsidiaries or of any other body corporate in which the company is interested.

Directors' Expenses

20. The company may pay any reasonable expenses which the directors properly incur in connection with their attendance at—

- (a) meetings of directors or committees of directors,

- (b) general meetings, or
 - (c) separate meetings of the holders of debentures of the company,
- or otherwise in connection with the exercise of their powers and the discharge of their responsibilities in relation to the company.

PART 3 MEMBERS

BECOMING AND CEASING TO BE A MEMBER

Application for Membership

- 21.**—No person shall become a member of the company unless –
- (a) that person has completed an application for membership in a form approved by the directors, and
 - (b) The directors have approved the application.

Termination of Membership

- 22.**—(1) A member may withdraw from membership of the company by giving seven days' notice to the company in writing.
- (2) Membership is not transferable.
 - (3) A person's membership terminates when that person dies or ceases to exist.

ORGANISATION OF GENERAL MEETINGS

Attendance and Speaking at General Meetings

- 23.**—(1) A person is able to exercise the right to speak at a general meeting when that person is in a position to communicate to all those attending the meeting, during the meeting, any information or opinions which that person has on the business of the meeting.
- (2) A person is able to exercise the right to vote at a general meeting when—
 - (a) that person is able to vote, during the meeting, on resolutions put to the vote at the meeting, and
 - (b) that person's vote can be taken into account in determining whether or not such resolutions are passed at the same time as the votes of all the other persons attending the meeting.
 - (3) The directors may make whatever arrangements they consider appropriate to enable those attending a general meeting to exercise their rights to speak or vote at it.
 - (4) In determining attendance at a general meeting, it is immaterial whether any two or more members attending it are in the same place as each other.
 - (5) Two or more persons who are not in the same place as each other attend a general meeting if their circumstances are such that if they have (or were to have) rights to speak and vote at that meeting, they are (or would be) able to exercise them.

Chairing General Meetings

- 24.**—(1) If the directors have appointed a chairman, the chairman shall chair general meetings if present and willing to do so.

(2) If the directors have not appointed a chairman, or if the chairman is unwilling to chair the meeting or is not present within one hour of the time at which a meeting was due to start—

- (a) the directors present, or
- (b) (if no directors are present), the meeting,

must appoint a director or member to chair the meeting, and the appointment of the chairman of the meeting must be the first business of the meeting.

(3) The person chairing a meeting in accordance with this article is referred to as “the chairman of the meeting”.

Attendance and Speaking by Directors and Non-Shareholders

25.—(1) Directors may attend and speak at general meetings, whether or not they are members.

(2) The chairman of the meeting may permit other persons who are not members of the company to attend and speak at a general meeting.

Adjournment

26.—(1) If the persons attending a general meeting within one hour of the time at which the meeting was due to start do not constitute a quorum, or if during a meeting a quorum ceases to be present, the chairman of the meeting must adjourn it.

(2) The chairman of the meeting may adjourn a general meeting at which a quorum is present if—

- (a) the meeting consents to an adjournment, or
- (b) it appears to the chairman of the meeting that an adjournment is necessary to protect the safety of any person attending the meeting or ensure that the business of the meeting is conducted in an orderly manner.

(3) The chairman of the meeting must adjourn a general meeting if directed to do so by the meeting.

(4) When adjourning a general meeting, the chairman of the meeting must—

- (a) either specify the time and place to which it is adjourned or state that it is to continue at a time and place to be fixed by the directors, and
- (b) have regard to any directions as to the time and place of any adjournment which have been given by the meeting.

(5) If the continuation of an adjourned meeting is to take place more than 30 days after it was adjourned, notice of the adjourned meeting and the business to be transacted shall be given as in the case of the original meeting.

(6) No business may be transacted at an adjourned general meeting which could not properly have been transacted at the meeting if the adjournment had not taken place.

VOTING AT GENERAL MEETINGS

Voting: General

27. A resolution put to the vote of a general meeting must be decided on a show of hands unless a poll is duly demanded in accordance with the articles.

Errors and Disputes

28.—(1) No objection may be raised to the qualification of any person voting at a general meeting except at the meeting or adjourned meeting at which the vote objected to is tendered, and every vote not disallowed at the meeting is valid.

(2) Any such objection must be referred to the chairman of the meeting whose decision is final.

Poll Votes

29.—(1) A poll on a resolution may be demanded—

- (a) in advance of the general meeting where it is to be put to the vote, or
- (b) at a general meeting, either before a show of hands on that resolution or immediately after the result of a show of hands on that resolution is declared.

(2) A poll may be demanded by—

- (a) the chairman of the meeting where he is a member or a proxy;
- (b) at least three members present in person or by proxy;
- (c) any member or members present in person or by proxy and representing at least one tenth of the total voting rights of all the members having the right to vote at the meeting;

(3) A demand for a poll may be withdrawn if—

- (a) the poll has not yet been taken, and
- (b) the chairman of the meeting consents to the withdrawal.

(4) Polls must be taken immediately and in such manner as the chairman of the meeting directs.

Content of Proxy Notices

30.—(1) Proxies may only validly be appointed by a notice in writing (a “proxy notice”) which—

- (a) states the name and address of the member appointing the proxy;
- (b) identifies the person appointed to be that member’s proxy and the general meeting in relation to which that person is appointed;
- (c) is signed by or on behalf of the member appointing the proxy, or is authenticated in such manner as the directors may determine; and
- (d) is delivered to the company in accordance with the articles and any instructions contained in the notice of the general meeting to which they relate.

(2) The company may require proxy notices to be delivered in a particular form, and may specify different forms for different purposes.

(3) Proxy notices may specify how the proxy appointed under them is to vote (or that the proxy is to abstain from voting) on one or more resolutions.

(4) Unless a proxy notice indicates otherwise, it must be treated as—

- (a) allowing the person appointed under it as a proxy discretion as to how to vote on any ancillary or procedural resolutions put to the meeting, and

- (b) appointing that person as a proxy in relation to any adjournment of the general meeting to which it relates as well as the meeting itself.

Delivery of Proxy Notices

31.—(1) A person who is entitled to attend, speak or vote (either on a show of hands or on a poll) at a general meeting remains so entitled in respect of that meeting or any adjournment of it, even though a valid proxy notice has been delivered to the company by or on behalf of that person.

(2) An appointment under a proxy notice may be revoked by delivering to the company a notice in writing given by or on behalf of the person by whom or on whose behalf the proxy notice was given.

(3) A notice revoking a proxy appointment only takes effect if it is delivered before the start of the meeting or adjourned meeting to which it relates.

(4) If a proxy notice is not executed by the person appointing the proxy, it must be accompanied by written evidence of the authority of the person who executed it to execute it on the appointor's behalf.

Amendments to Resolutions

32.—(1) An ordinary resolution to be proposed at a general meeting may be amended by ordinary resolution if—

- (a) notice of the proposed amendment is given to the company in writing by a person entitled to vote at the general meeting at which it is to be proposed not less than 48 hours before the meeting is to take place (or such later time as the chairman of the meeting may determine), and

- (b) the proposed amendment does not, in the reasonable opinion of the chairman of the meeting, materially alter the scope of the resolution.

(2) A special resolution to be proposed at a general meeting may be amended by ordinary resolution, if—

- (a) the chairman of the meeting proposes the amendment at the general meeting at which the resolution is to be proposed, and

- (b) the amendment does not go beyond what is necessary to correct a grammatical or other non-substantive error in the resolution.

(3) If the chairman of the meeting, acting in good faith, wrongly decides that an amendment to a resolution is out of order, the chairman's error does not invalidate the vote on that resolution.

PART 5

ADMINISTRATIVE ARRANGEMENTS

Means of Communication to be Used

33.—(1) Subject to the articles, anything sent or supplied by or to the company under the articles may be sent or supplied in any way in which the Act provides for documents or information which are authorised or required by any provision of that Act to be sent or supplied by or to the company.

(2) Subject to the articles, any notice or document to be sent or supplied to a director in connection with the taking of decisions by directors may also be sent or supplied by the means by which that director has asked to be sent or supplied with such notices or documents for the time being.

(3) A director may agree with the company that notices or documents sent to that director in a particular way are to be deemed to have been received within a specified time of their being sent, and for the specified time to be less than 48 hours.

Company Seals

34.—(1) Any common seal may only be used by the authority of the directors.

(2) The directors may decide by what means and in what form any common seal is to be used.

(3) Unless otherwise decided by the directors, if the company has a common seal and it is affixed to a document, the document must also be signed by at least one authorised person in the presence of a witness who attests the signature.

(4) For the purposes of this article, an authorised person is—

(a) any director of the company;

(b) the company secretary (if any); or

(c) any person authorised by the directors for the purpose of signing documents to which the common seal is applied.

No Right to Inspect Accounts and Other Records

35. Except as provided by law or authorised by the directors or an ordinary resolution of the company, no person is entitled to inspect any of the company's accounting or other records or documents merely by virtue of being a member.

Provision for Employees On Cessation of Business

36. The directors may decide to make provision for the benefit of persons employed or formerly employed by the company or any of its subsidiaries (other than a director or former director or shadow director) in connection with the cessation or transfer to any person of the whole or part of the undertaking of the company or that subsidiary.

Borrowing Powers

37. The directors may exercise the powers of the company to borrow money for the purpose of its business or objects and may mortgage or charge its undertaking, property and uncalled capital, or any part thereof, and issue debenture, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the company.

DIRECTORS' INDEMNITY AND INSURANCE

Indemnity

38.—(1) Subject to paragraph (2), a relevant director of the company or an associated company may be indemnified out of the company's assets against—

(a) any liability incurred by that director in connection with any negligence, default, breach of duty or breach of trust in relation to the company or an associated company,

(b) any liability incurred by that director as an officer of the company or an associated company.

(2) This article does not authorise any indemnity which would be prohibited or rendered void by any provision of the Act or by any other provision of law.

(3) In this article—

- (a) companies are associated if one is a subsidiary of the other or both are subsidiaries of the same body corporate, and
- (b) a “relevant director” means any director or former director of the company or an associated company.

Insurance

39.—(1) The company may purchase and maintain insurance for the benefit of any relevant director in respect of any relevant loss.

(2) In this article—

- (a) a “relevant director” means any director or former director of the company or an associated company,
- (b) a “relevant loss” means any loss or liability which has been or may be incurred by a relevant director in connection with that director’s duties or powers in relation to the company, any associated company or any pension fund or employees’ share scheme of the company or associated company, and
- (c) companies are associated if one is a subsidiary of the other or both are subsidiaries of the same body corporate.

NAME, ADDRESS AND DESCRIPTION OF SUBSCRIBER	SIGNATURE
MR. ABC 8 Awolowo Road, Ikoyi, Lagos State (OCCUPATION) MR. DEF Plot 1, Adeola Hopewell Street, Victoria Island Lagos State (OCCUPATION)	

Dated this day of October, 2020

WITNESS

Name:
Address:
Signature:
Date:

TWENTY-SECOND SCHEDULE

MODEL ARTICLES FOR PUBLIC COMPANIES

INDEX TO THE ARTICLES

PART 1

INTERPRETATION AND LIMITATION OF LIABILITY

1. Defined terms
2. Liability of members

PART 2

DIRECTORS

DIRECTORS' POWERS AND RESPONSIBILITIES

3. Directors' general authority
4. Shareholders' reserve power
5. Directors may delegate
6. Committees

DECISION-MAKING BY DIRECTORS

7. Directors to take decisions collectively
8. Calling a directors' meeting
9. Participation in directors' meetings
10. Quorum for directors' meetings
11. Meeting where total number of directors less than quorum
12. Chairing of directors' meetings
13. Voting at directors' meetings: general rules
14. Chairman's casting vote at directors' meetings
15. Alternates voting at directors' meetings
16. Conflicts of interest
17. Proposing directors' written resolutions
18. Adoption of directors' written resolutions
19. Directors' discretion to make further rules

APPOINTMENT OF DIRECTORS

20. Methods of appointing directors
21. Retirement of directors
22. Termination of director's appointment
23. Directors' remuneration
24. Directors' expenses

ALTERNATE DIRECTORS

25. Appointment and removal of alternate directors

26. Rights and responsibilities of alternate directors
27. Termination of alternate directorship

PART 3

DECISION-MAKING BY MEMBERS

ORGANISATION OF GENERAL MEETINGS

28. Members can call general meeting if not enough directors
29. Chairing general meetings
30. Attendance and speaking by directors and non-members
31. Adjournment

VOTING AT GENERAL MEETINGS

32. Voting: general
33. Errors and disputes
34. Demanding a Poll
35. Procedure on a poll
36. Content of proxy notices
37. Delivery of proxy notices
38. Amendments to resolutions

RESTRICTIONS ON MEMBERS' RIGHTS

39. No voting of shares on which money owed to company

APPLICATION OF RULES TO CLASS MEETINGS

40. Class meetings

PART 4

SHARES AND DISTRIBUTIONS SHARES

ISSUE OF SHARES

41. Powers to issue different classes of share
42. Payment of commissions on subscription for shares

INTEREST IN SHARES

43. Company not bound by less than absolute interests

SHARE CERTIFICATES

44. Certificates to be issued except in certain cases

45. Contents and execution of share certificates
46. Consolidated share certificates
47. Replacement share certificates

SHARES NOT HELD IN CERTIFICATED FORM

48. Uncertificated shares

PARTLY PAID SHARES

49. Company's lien over partly paid shares
50. Enforcement of the company's lien
51. Call notices
52. Liability to pay calls
53. When call notice need not be issued
54. Failure to comply with call notice: automatic consequences
55. Notice of intended forfeiture
56. Directors' powers to forfeit shares
57. Effect of forfeiture
58. Procedure following forfeiture
59. Surrender of shares

TRANSFER AND TRANSMISSION OF SHARES

60. Transfer of certificated shares
61. Transfer of uncertificated shares
62. Transmission of shares
63. Transmittee's rights
64. Exercise of transmittee's rights
65. Transmittees bound by prior notices

CONSOLIDATION OF SHARES

66. Procedure for disposing of fractional shares

DISTRIBUTIONS

67. Procedure for declaring dividends
68. Calculation of dividends
69. Payment of dividends and other distributions
70. Deductions from distributions in respect of sums owed to the company
71. No interest on distributions
72. Unclaimed distributions
73. Non-cash distributions
74. Waiver of distributions

CAPITALISATION OF PROFITS

75. Authority to capitalise and appropriation of capitalised sums

PART 5
MISCELLANEOUS PROVISIONS

COMMUNICATIONS

76. Means of communication to be used
77. Failure to notify contact details

ADMINISTRATIVE ARRANGEMENTS

78. Company seals
79. Destruction of documents
80. No right to inspect accounts and other records
81. Provision for employees on cessation of business
82. Borrowing Powers

DIRECTORS' INDEMNITY AND INSURANCE

83. Indemnity
84. Insurance Signature
Signature
Explanatory Note

PART 1
INTERPRETATION AND LIMITATION OF LIABILITY

Defined Terms

1.—(1) In these articles. Unless the context requires otherwise -

“*Act*” means the Companies and Allied Matters Act, 2020 (CAMA)

“*alternate*” or “*alternate director*” has the meaning given in article 25

“*appointor*” has the meaning given in article 25

“*articles*” means the company articles of association;

“*call*” has the meaning given in article 53;

“*call notice*” has the meaning given in article 53;

“*certificate*” means a certificate, in paper or electronic form, evidencing a person’s title to specified shares or other securities;

“*certificated*” in relation to a share, means that it is not an uncertificated share;

“*chairman*” has the meaning given in article 12;

“*chairman of the meeting*” has the meaning given in article 31;

“*company’s lien*” has the meaning given in article 51;

“*director*” has the meaning given in the Act and includes any person occupying the position of director, by whatever name called;

“*distribution recipient*” has the meaning given in article 71;

“*document*” includes, unless otherwise specified, any document sent or supplied in physical or electronic form;

“*electronic form*” has the following meaning:

1) documents or information sent or supplied by electronic means for example by email or software by other means while in an electronic form (for example sending disk by post), and references to electronic copy shall have a corresponding meaning and a document or information is sent or supplied by electronic means if it is sent initially and received at its destination by means of electronic equipment for the processing (which expression includes digital compression) or storage of data and entirely transmitted, conveyed and received by wire, by radio, by optical means or by electromagnetic means; references to electronic means shall have a corresponding meaning;

2) a document or information authorized or requested to be sent or supplied in an electronic form must be sent or supplied in a form and by a means the sender or supplier reasonably considers will enable the recipient to read and retain a copy of it; and for this purpose, a document or information can be read only if it can be read with the naked eye, or to the extent that it connotes images (for example photographs, pictures, maps, plans or drawings) it can be seen with the naked eyes;

“*fully paid*” in relation to a share, means that the nominal value and any premium to be paid to the company in respect of that share have been paid to the company;

“*hard copy form*” means a document or information sent or supplied in hard copy form or in a paper copy or similar form capable of being read and a reference to hard copy has a corresponding meaning;

“*holder*” in relation to shares means the person whose name is entered in the register of members as the holder of the shares;

“*instrument*” means a document in hard or soft copy form;

“lien enforcement notice” has the meaning given in article 52;
“manager” in relation to disclosure of remuneration at annual general meeting includes any person by whatever name called occupying a position in senior management and who is vested with significant autonomy, discretion, and authority in the administration and management of the affairs of a company (whether in whole or in part);
“member” has the meaning given in section 868 (1) of the Act;
“ordinary resolution” has the meaning given in section 258 (1) of the Act;
“paid” means paid or credited as paid;
“participate”, in relation to a directors’ meeting, has the meaning given in article 9;
“partly paid” in relation to a share means that part of that share’s nominal value or any premium on at which it was issued has not been paid to the company;
“proxy notice” has the meaning given in article 38;
“securities seal” has the meaning given in article 47;
“share” means shares in the company;
“special resolution” has the meaning given in section 258 (2) of the Act;
“subsidiary” has the meaning given in section 381 of the Act;
“transmittee” means a person becoming entitled to a share in consequence of the death or bankruptcy of a member or otherwise by law;
“uncertificated” in relation to a share means that, by virtue of legislation, rules or guidelines applicable to public companies permitting title to shares to be evidenced and transferred without a certificate; title to that share is evidenced and may be transferred without a certificate; and
“writing” means the representation or reproduction of words, symbols or other information in a visible form by any method or combination of methods, whether sent or supplied in electronic form or otherwise.

(2) Unless the context otherwise requires, other words or expressions contained in these articles bear the same meaning as in the CAMA, 2020 as in force on the date when these articles become binding on the company.

Liability of Members

2. The liability of the members is limited to the amount, if any, unpaid on the shares held by them.

PART 2

DIRECTORS

DIRECTORS’ POWERS AND RESPONSIBILITIES

Directors’ General Authority

3. Subject to the articles, the directors are responsible for the management of the company’s business, for which purpose they may exercise all the powers of the company.

Members’ Reserve Power

4.—(1) The members may, by special resolution, direct the directors to take, or refrain from taking, specified action.

(2) No such special resolution invalidates anything which the directors have done before the passing of the resolution.

Directors May Delegate

5.—(1) Subject to the articles, the directors may delegate any of the powers which are conferred on them under the articles—

- (a) to such person or committee;
- (b) by such means (including by power of attorney);
- (c) to such an extent;
- (d) in relation to such matters or territories; and
- (e) on such terms and conditions;

as they think fit.

(2) If the directors so specify, any such delegation may authorise further delegation of the directors' powers by any person to whom they are delegated.

(3) The directors may revoke any delegation in whole or part, or alter its terms and conditions.

Committees

6.—(1) Committees to which the directors delegate any of their powers must follow procedures which are based as far as they are applicable on those provisions of the articles which govern the taking of decisions by directors.

(2) The directors may make rules of procedure for all or any committees, which prevail over rules derived from the articles if they are not consistent with them.

DECISION-MAKING BY DIRECTORS

Directors to Take Decisions Collectively

7. Decisions of the directors may be taken—

- (a) at a directors' meeting, or
- (b) in the form of a directors' written resolution

Calling A Directors' Meeting

8.—(1) Any director may call a directors' meeting.

(2) The company secretary must call a directors' meeting if a director so requests.

(3) A directors' meeting is called by giving notice of the meeting to the directors,

(4) Notice of any directors' meeting must indicate—

- (a) its proposed date and time;
- (b) where it is to take place; and
- (c) if it is anticipated that directors participating in the meeting will not be in the same place, how it is proposed that they should communicate with each other during the meeting.

(5) Notice of a directors' meeting must be given to each director, but need not be in writing.

Participation in Directors' Meetings

9.—(1) Subject to the articles, directors participate in a directors' meeting, or part of a directors' meeting, when—

(a) the meeting has been called and takes place in accordance with the articles, and

(b) they can each communicate to the others any information or opinions they have on any particular item of the business of the meeting.

(2) In determining whether directors are participating in a directors' meeting, it is irrelevant where any director is or how they communicate with each other.

(3) If all the directors participating in a meeting are not in the same place, they may decide that the meeting is to be treated as taking place wherever any of them is.

Quorum for Directors' Meetings

10.—(1) At a directors' meeting, unless a quorum is participating, no proposal is to be voted on, except a proposal to call another meeting.

(2) The quorum necessary for the transaction of the business of directors is two where there are not more than six directors, but where there are more than six directors, the quorum is one-third of the number of directors, and where the number of directors is not a multiple of three, then the quorum is one third to the nearest number.

Meeting where Total Number of Directors Less than Quorum

11.—(1) This article applies where the total number of directors for the time being is less than the quorum for directors' meetings.

(2) If there is only one director, that director may appoint sufficient directors to make up a quorum or call a general meeting to do so.

(3) If there is more than one director—

(a) a directors' meeting may take place, if it is called in accordance with the articles and at least two directors participate in it, with a view to appointing sufficient directors to make up a quorum or calling a general meeting to do so, and

(b) if a directors' meeting is called but only one director attends at the appointed date and time to participate in it, that director may appoint sufficient directors to make up a quorum or call a general meeting to do so.

Chairing of Directors' Meetings

12.—(1) The directors may appoint a director to chair their meetings.

(2) The person so appointed for the time being is known as the chairman.

(3) The directors may appoint other directors as deputy or assistant chairman to chair directors' meetings in the chairman's absence.

(4) The directors may terminate the appointment of the chairman, deputy or assistant chairman at any time.

(5) If neither the chairman nor any director appointed generally to chair directors' meetings in the chairman's absence is not present in a meeting within five minutes of the time at which it was to start, the participating directors must appoint one of themselves to chair it.

Voting at a Directors' Meeting: General Rules

- 13.—**(1) Subject to the articles, a decision is taken at a directors' meeting by a majority of the votes of the participating directors.
- (2) Subject to the articles, each director participating in a directors' meeting has one vote.
- (3) Subject to the articles, if a director has an interest in an actual or proposed transaction or arrangement with the company —
- (a) that director and that director's alternate may not vote on any proposal relating to it, but
 - (b) this does not preclude the alternate from voting in relation to that transaction or arrangement on behalf of another appointor who does not have such an interest.

Chairman's Casting Vote at Directors' Meetings

- 14.—**(1) If the numbers of votes for and against a proposal are equal, the chairman or other director chairing the meeting has a casting vote.
- (2) But this does not apply if, in accordance with the articles, the chairman or other director is not to be counted as participating in the decision making process for quorum or voting purposes.

Alternates Voting at Directors' Meetings

- 15.** A director who is also an alternate director has an additional vote on behalf of each appointor who is —
- (a) not participating in a directors' meeting,
 - (b) would have been entitled to vote if they were participating in it.

Conflicts of Interest

- 16.—**(1) If a meeting, or part of a directors' meeting, is concerned with an actual or proposed transaction or arrangement with the company in which a director is interested, that director is not to be counted as participating in the decision-making process for quorum or voting purposes.
- (2) But if paragraph (3) applies, a director who is interested in an actual or proposed transaction or arrangement with the company is to be counted as participating in a decision at a directors' meeting, or part of a directors' meeting, relating to it for quorum and voting purposes.
- (3) This paragraph applies when—
- (a) the company by ordinary resolution disapplies the provision of the articles which would otherwise prevent a director from being counted as participating in, or voting at, a directors' meeting;
 - (b) the director's interest cannot reasonably be regarded as likely to give rise to a conflict of interest; or
 - (c) the director's conflict of interest arises from a permitted cause.
- (4) For the purposes of this article, the following are permitted causes—
- (a) a guarantee given, or to be given, by or to a director in respect of an obligation incurred by or on behalf of the company or any of its subsidiaries;
 - (b) subscription, or an agreement to subscribe, for shares or other securities of the company or any of its subsidiaries, or to underwrite, sub-underwrite, or guarantee subscription for any such shares or securities; and
 - (c) arrangements pursuant to which benefits are made available to employees and directors or former employees and directors of the company or any of its subsidiaries which do not provide special benefits for directors or former directors.

(5) Subject to paragraph (6), if a question arises at a meeting of directors or of a committee of directors as to the right of a director to participate in the meeting (or part of the meeting) for voting or quorum purposes, the question may, before the conclusion of the meeting, be referred to the chairman whose ruling in relation to any director other than the chairman is to be final and conclusive.

(6) If any question as to the right to participate in the meeting (or part of the meeting) should arise in respect of the chairman, the question is to be decided by a decision of the directors at that meeting, for which purpose the chairman is not to be counted as participating in the meeting (or that part of the meeting) for voting or quorum purposes.

Proposing Directors' Written Resolutions

17.—(1) Any director may propose a directors' written resolution.

(2) The company secretary must propose a directors' written resolution if a director so requests. (3) A directors' written resolution is proposed by giving notice of the proposed resolution to the directors.

(4) Notice of a proposed directors' written resolution must indicate—

(a) the proposed resolution, and

(b) the time and date by which it is proposed that the directors should adopt it.

(5) Notice of a proposed directors' written resolution must be given in writing to each director. (6) Any decision which a person giving notice of a proposed directors' written resolution takes regarding the process of adopting that resolution must be taken reasonably in good faith.

Adoption of Directors' Written Resolutions

18.—(1) A proposed directors' written resolution is adopted when all the directors who would have been entitled to vote on the resolution at a directors' meeting have signed one or more copies of it.

(2) It is immaterial whether any director signs the resolution before or after the time by which the notice proposed that it should be adopted.

(3) Once a directors' written resolution has been adopted, it must be treated as if it had been a decision taken at a directors' meeting in accordance with the articles.

(4) The company secretary must ensure that the company keeps a record, in writing, of all directors' written resolutions for at least ten years from the date of their adoption.

Directors' Discretion to Make Further Rules

19. Subject to the articles, the directors may make any rule which they think fit about how they take decisions, and about how such rules are to be recorded or communicated to directors.

APPOINTMENT OF DIRECTORS

Methods of Appointing Directors

20.—Any person who is willing to act as a director, and is permitted by law to do so, may be appointed to be a director—

(a) by ordinary resolution, or

(b) by a decision of the directors in the case of casual vacancy or where the number of directors is less than the minimum prescribed by the articles, provided that all directors appointed by the board of directors shall be ratified at the next general meeting of the company, failing which all such directors shall immediately cease to hold office as directors of the company.

Retirement of directors by rotation

21.—(1) At the first annual general meeting all the directors must retire from office.

(2) At every subsequent annual general meeting any directors—

(a) who have been appointed by the directors since the last annual general meeting, or

(b) who were not appointed or reappointed at one of the preceding two annual general meetings,

must retire from office and may offer themselves for reappointment by the members.

Termination of Director's Appointment

22. A person ceases to be a director as soon as—

(a) that person ceases to be a director by virtue of any provision of the Act or is prohibited from being a director by law;

(b) a bankruptcy order is made against that person;

(c) a composition is made with that person's creditors generally in satisfaction of that person's debts;

(d) a registered medical practitioner who is treating that person gives a written opinion to the company stating that that person has become physically or mentally incapable of acting as a director and may remain so for more than three months;

(e) by reason of that person's mental health, a court makes an order which wholly or partly prevents that person from personally exercising any powers or rights which that person would otherwise have;

(f) notification is received by the company from the director that the director is resigning from office, and such resignation has taken effect in accordance with its terms.

Directors' Remuneration

23.—(1) Directors may undertake any services for the company that the directors decide.

(2) Directors are entitled to such remuneration as the company determines—

(a) for their services to the company as directors, and

(b) for any other service which they undertake for the company.

(3) Subject to the articles, a director's remuneration may—

(a) take any form, and

(b) include any arrangements in connection with the payment of a pension, allowance or gratuity, or any death, sickness or disability benefits, to or in respect of that director.

(4) Unless the directors decide otherwise, directors' remuneration accrues from day to day.

(5) Unless the directors decide otherwise, directors are not accountable to the company for any remuneration which they receive as directors or other officers or employees of the company's subsidiaries or of any other body corporate in which the company is interested.

Directors' Expenses

24. The company may pay any reasonable expenses which the directors properly incur in connection with their attendance at—

- (a) meetings of directors or committees of directors,
- (b) general meetings, or
- (c) separate meetings of the holders of any class of shares or of debentures of the company,

or otherwise in connection with the exercise of their powers and the discharge of their responsibilities in relation to the company.

ALTERNATE DIRECTORS

Appointment and Removal of Alternates

25.—(1) Any director (the "appointor") may appoint as an alternate any other director, or any other person approved by resolution of the directors, to—

- (a) exercise that director's powers, and
- (b) carry out that director's responsibilities,

in relation to the taking of decisions by the directors in the absence of the alternate's appointor.

(2) Any appointment or removal of an alternate must be effected by notice in writing to the company signed by the appointor, or in any other manner approved by the directors.

(3) The notice must—

- (a) identify the proposed alternate, and
- (b) in the case of a notice of appointment, contain a statement signed by the proposed alternate that the proposed alternate is willing to act as the alternate of the appointor.

Rights and Responsibilities of Alternate Directors

26.—(1) An alternate director has the same rights, in relation to any directors' meeting or directors' written resolution, as the alternate's appointor.

(2) Except as the articles specify otherwise, alternate directors—

- (a) are deemed for all purposes to be directors;
- (b) are liable for their own acts and omissions;
- (c) are subject to the same restrictions as their appointors; and
- (d) are not deemed to be agents of or for their appointors.

(3) A person who is an alternate director but not a director—

- (a) may be counted as participating for the purposes of determining whether a quorum is participating (but only if that person's appointor is not participating), and
- (b) may sign a written resolution (but only if it is not signed or to be signed by that person's appointor).

No alternate may be counted as more than one director for such purposes.

(4) An alternate director is not entitled to receive any remuneration from the company for serving as an alternate director except such part of the alternate's appointor's remuneration as the appointor may direct by notice in writing made to the company.

Termination of Alternate Directorship

27. An alternate director's appointment as an alternate terminates—

- (a) when the alternate's appointor revokes the appointment by notice to the company in writing specifying when it is to terminate;
- (b) on the occurrence in relation to the alternate of any event which, if it occurred in relation to the alternate's appointor, would result in the termination of the appointor's appointment as a director;
- (c) on the death of the alternate's appointor; or
- (d) when the alternate's appointor's appointment as a director terminates, except that an alternate's appointment as an alternate does not terminate when the appointor retires by rotation at a general meeting and is then re-appointed as a director at the same general meeting.

PART 3

DECISION-MAKING BY MEMBERS

ORGANISATION OF GENERAL MEETING

Members Can Call General Meeting If Not Enough Directors

28. If—

- (a) the company has fewer than two directors, and
- (b) the director is unable or unwilling to appoint sufficient directors to make up a quorum or to call a general meeting to do so,

then two or more members may call a general meeting (or instruct the company secretary to do so) for the purpose of appointing one or more directors.

Chairing General Meetings

29.—(1) If the directors have appointed a chairman, the chairman shall chair general meetings if present and willing to do so.

(2) If the directors have not appointed a chairman, or if the chairman is unwilling to chair the meeting or is not present within one hour of the time at which a meeting was due to start—

- (a) the directors present, or
- (b) (if no directors are present), the meeting,

must appoint a director or member to chair the meeting, and the appointment of the chairman of the meeting must be the first business of the meeting.

(3) The person chairing a meeting in accordance with this article is referred to as “the chairman of the meeting”.

Attendance and Speaking by Directors and Non-Members

30.—(1) Directors may attend and speak at general meetings, whether or not they are members.

(2) The chairman of the meeting may permit other persons who are not—

- (a) members of the company, or
- (b) otherwise entitled to exercise the rights of members in relation to general meetings,

to attend and speak at a general meeting.

Adjournment

31.—(1) If the persons attending a general meeting within one hour of the time at which the meeting was due to start do not constitute a quorum, or if during a meeting a quorum ceases to be present as a result of members leaving for what appears to the chairman to be sufficient reasons, the meeting shall be adjourned.

(2) The chairman of the meeting may adjourn a general meeting at which a quorum is present if

- (a) the meeting consents to an adjournment, or
- (b) it appears to the chairman of the meeting that an adjournment is necessary to protect the safety of any person attending the meeting or ensure that the business of the meeting is conducted in an orderly manner.

(3) The chairman of the meeting must adjourn a general meeting if directed to do so by the meeting.

(4) When adjourning a general meeting, the chairman of the meeting must—

- (a) either specify the time and place to which it is adjourned or state that it is to continue at a time and place to be fixed by the directors, and
- (b) have regard to any directions as to the time and place of any adjournment which have been given by the meeting.

(5) If the continuation of an adjourned meeting is to take place more than 30 days after it was adjourned, notice of the adjourned meeting and the business to be transacted shall be given as in the case of the original meeting.

- (a) to the same persons to whom notice of the company’s general meetings is required to be given, and

- (b) containing the same information which such notice is required to contain.

(6) No business may be transacted at an adjourned general meeting which could not properly have been transacted at the meeting if the adjournment had not taken place.

VOTING AT GENERAL MEETINGS

Voting: General

32. A resolution put to the vote of a general meeting must be decided on a show of hands unless a poll is duly demanded in accordance with the articles.

Errors and Disputes

33.—(1) No objection may be raised to the qualification of any person voting at a general meeting except at the meeting or adjourned meeting at which the vote objected to is tendered, and every vote not disallowed at the meeting is valid.

(2) Any such objection must be referred to the chairman of the meeting whose decision is final.

Demanding a Poll

34.—(1) A poll on a resolution may be demanded—

- (a) in advance of the general meeting where it is to be put to the vote, or
- (b) at a general meeting, either before a show of hands on that resolution or immediately after the result of a show of hands on that resolution is declared.

(2) A poll may be demanded by— (a) the chairman, where he is a member or a proxy;

(b) at least three members present in person or by proxy;

(c) a member or members present in person or by proxy and representing at least one tenth of the total voting rights of all the members having the right to vote at the meeting; or

(d) any member or members in the company conferring a right to vote at the meeting having shares on which an aggregate sum has been paid up equal to at least one-tenth of the total sum paid up on all the shares conferring that right.

(3) A demand for a poll may be withdrawn if—

- (a) the poll has not yet been taken, and
- (b) the chairman of the meeting consents to the withdrawal.

Procedure On a Poll

35.—(1) Subject to the articles, polls at general meetings must be taken when, where and in such manner as the chairman of the meeting directs.

(2) The chairman of the meeting may appoint scrutineers (who need not be members) and decide how and when the result of the poll is to be declared.

(3) The result of a poll shall be the decision of the meeting in respect of the resolution on which the poll was demanded.

(4) A poll on—

- (a) the election of the chairman of the meeting, or
- (b) a question of adjournment, must be taken immediately.

(5) Other polls shall be taken at such time as the chairman directs.

(6) A demand for a poll does not prevent a general meeting from continuing, except as regards the question on which the poll was demanded.

(7) No notice need be given of a poll not taken immediately if the time and place at which it is to be taken are announced at the meeting at which it is demanded.

(8) In any other case, at least 7 days' notice must be given specifying the time and place at which the poll is to be taken.

Content of Proxy Notices

36.—(1) Proxies may only validly be appointed by a notice in writing (a “proxy notice”) which—

- (a) states the name and address of the member appointing the proxy;
- (b) identifies the person appointed to be that member's proxy and the general meeting in relation to which that person is appointed;
- (c) is signed by or on behalf of the member appointing the proxy, or is authenticated in such manner as the directors may determine; and
- (d) is delivered to the company in accordance with the articles and any instructions contained in the notice of the general meeting to which they relate.

(2) The company may require proxy notices to be delivered in a particular form, and may specify different forms for different purposes.

(3) Proxy notices may specify how the proxy appointed under them is to vote (or that the proxy is to abstain from voting) on one or more resolutions.

(4) Unless a proxy notice indicates otherwise, it must be treated as—

- (a) allowing the person appointed under it as a proxy discretion as to how to vote on any ancillary or procedural resolutions put to the meeting, and
- (b) appointing that person as a proxy in relation to any adjournment of the general meeting to which it relates as well as the meeting itself.

Delivery of Proxy Notices

37.—(1) Any notice of a general meeting must specify the address or addresses (“proxy notification address”) at which the company or its agents will receive proxy notices relating to that meeting, or any adjournment of it, delivered in hard copy or electronic form.

(2) A person who is entitled to attend, speak or vote (either on a show of hands or on a poll) at a general meeting remains so entitled in respect of that meeting or any adjournment of it, even though a valid proxy notice has been delivered to the company by or on behalf of that person.

(3) Subject to paragraphs (4) and (5), a proxy notice must be delivered to a proxy notification address not less than 48 hours before the general meeting or adjourned meeting to which it relates.

(4) In the case of a poll taken more than 48 hours after it is demanded, the proxy notice must be delivered to a proxy notification address not less than 24 hours before the time appointed for the taking of the poll.

(5) In the case of a poll not taken during the meeting but taken not more than 48 hours after it was demanded, the proxy notice must be delivered—

- (a) in accordance with paragraph (3), or
- (b) at the meeting at which the poll was demanded to the chairman, secretary or any director.

(6) An appointment under a proxy notice may be revoked by delivering a notice in writing given by or on behalf of the person by whom or on whose behalf the proxy notice was given to a proxy notification address.

(7) A notice revoking a proxy appointment only takes effect if it is delivered before—

- (a) the start of the meeting or adjourned meeting to which it relates, or
- (b) (in the case of a poll not taken on the same day as the meeting or adjourned meeting) the time appointed for taking the poll to which it relates.

(8) If a proxy notice is not signed by the person appointing the proxy, it must be accompanied by written evidence of the authority of the person who executed it to execute it on the appointor's behalf.

Amendments to Resolutions

38.—(1) An ordinary resolution to be proposed at a general meeting may be amended by ordinary resolution if—

- (a) notice of the proposed amendment is given to the company secretary in writing by a person entitled to vote at the general meeting at which it is to be proposed not less than 48 hours before the meeting is to take place (or such later time as the chairman of the meeting may determine), and
- (b) the proposed amendment does not, in the reasonable opinion of the chairman of the meeting, materially alter the scope of the resolution.

(2) A special resolution to be proposed at a general meeting may be amended by ordinary resolution, if—

- (a) the chairman of the meeting proposes the amendment at the general meeting at which the resolution is to be proposed, and
- (b) the amendment does not go beyond what is necessary to correct a grammatical or other non-substantive error in the resolution.

(3) If the chairman of the meeting, acting in good faith, wrongly decides that an amendment to a resolution is out of order, the chairman's error does not invalidate the vote on that resolution.

RESTRICTIONS ON MEMBERS' RIGHTS

No Voting of Shares On Which Money Owed to Company

39. No voting rights attached to a share may be exercised at any general meeting, at any adjournment of it, or on any poll called at or in relation to it, unless all amounts payable to the company in respect of that share have been paid.

APPLICATION OF RULES TO CLASS MEETINGS

Class Meetings

40. The provisions of the articles relating to general meetings apply, with any necessary modifications, to meetings of the holders of any class of shares.

PART 4

SHARES AND DISTRIBUTIONS

ISSUE OF SHARES

Powers to Issue Different Classes of Share

41.—(1) Subject to the articles, but without prejudice to the rights attached to any existing share, the company may issue shares with such rights or restrictions as may be determined by ordinary resolution.

(2) The company may issue shares which are to be redeemed, or are liable to be redeemed at the option of the company or the holder, and the directors may determine the terms, conditions and manner of redemption of any such shares.

Payment of Commissions On Subscription for Shares

42.—(1) The company may pay any person a commission in consideration for that person—

- (a) subscribing, or agreeing to subscribe, for shares, or
- (b) procuring, or agreeing to procure, subscriptions for shares.

(2) Any such commission may be paid—

- (a) in cash, or in fully paid or partly paid shares or other securities, or partly in one way and partly in the other, and
- (b) in respect of a conditional or an absolute subscription.

INTERESTS IN SHARES

Company Not Bound by Less Than Absolute Interests

43. Except as required by law, no person is to be recognised by the company as holding any share upon any trust, and except as otherwise required by law or the articles, the company is not in any way to be bound by or recognise any interest in a share other than the holder's absolute ownership of it and all the rights attaching to it.

SHARE CERTIFICATES

Certificates to Be Issued Except in Certain Cases

44.—(1) The company must issue each member with one or more certificates in respect of the shares which that member holds.

(2) This article does not apply to—

- (a) uncertificated shares, or
- (b) shares in respect of which the Act permit the company not to issue a certificate.

(3) Except as otherwise specified in the articles, all certificates must be issued free of charge.

(4) If more than one person holds a share, only one certificate may be issued in respect of it.

Contents and Execution of Share Certificates

45.—(1) Every certificate must specify—

- (a) in respect of how many shares, of what class, it is issued;
- (b) the nominal value of those shares;
- (c) the amount paid up on them; and

- (d) any distinguishing numbers assigned to them.
- (2) Certificates must—
 - (a) have affixed to them the company's common seal (if any), or
 - (b) be otherwise executed in accordance with the Act.

Consolidated Share Certificates

- 46.**—(1) When a member's holding of shares of a particular class increases, the company may issue that member with—
- (a) a single, consolidated certificate in respect of all the shares of a particular class which that member holds, or
 - (b) a separate certificate in respect of only those shares by which that member's holding has increased.
- (2) When a member's holding of shares of a particular class is reduced, the company must ensure that the member is issued with one or more certificates in respect of the number of shares held by the member after that reduction. But the company need not (in the absence of a request from the member) issue any new certificate if—
- (a) all the shares which the member no longer holds as a result of the reduction, and
 - (b) none of the shares which the member retains following the reduction, were, immediately before the reduction, represented by the same certificate.
- (3) A member may request the company, in writing, to replace—
- (a) the member's separate certificates with a consolidated certificate, or
 - (b) the member's consolidated certificate with two or more separate certificates representing such proportion of the shares as the member may specify.
- (4) When the company complies with such a request it may charge such reasonable fee as the directors may decide for doing so.
- (5) A consolidated certificate must not be issued unless any certificates which it is to replace have first been returned to the company for cancellation.

Replacement Share Certificates

- 47.**—(1) If a physical certificate issued in respect of a member's shares is—
- (a) damaged or defaced, or
 - (b) said to be lost, stolen or destroyed,
- that member is entitled to be issued with a replacement certificate in respect of the same shares.
- (2) A member exercising the right to be issued with such a replacement certificate—
- (a) may at the same time exercise the right to be issued with a single certificate or separate certificates;
 - (b) must return the certificate which is to be replaced to the company if it is damaged or defaced; and
 - (c) must comply with such conditions as to evidence, indemnity and the payment of a reasonable fee as the directors decide.

SHARES NOT HELD IN CERTIFICATED FORM

Uncertificated Shares

- 48.—**(1) In this article, “the relevant rules” means—
- (a) any applicable provision of the Act about the holding, evidencing of title to, or transfer of shares other than in certificated form, and
 - (b) any applicable legislation, rules or other arrangements made under or by virtue of such provision.
- (2) The provisions of this article have effect subject to the relevant rules.
- (3) Any provision of the articles which is inconsistent with the relevant rules must be disregarded, to the extent that it is inconsistent, whenever the relevant rules apply.
- (4) Any share or class of shares of the company may be issued or held on such terms, or in such a way, that—
- (a) title to it or them is not, or must not be, evidenced by a certificate, or
 - (b) it or they may or must be transferred wholly or partly without a certificate.
- (5) The directors have power to take such steps as they think fit in relation to—
- (a) the evidencing of and transfer of title to uncertificated shares (including in connection with the issue of such shares);
 - (b) any records relating to the holding of uncertificated shares;
 - (c) the conversion of certificated shares into uncertificated shares; or
 - (d) the conversion of uncertificated shares into certificated shares.
- (6) The company may by notice to the holder of a share require that share—
- (a) if it is uncertificated, to be converted into certificated form, and
 - (b) if it is certificated, to be converted into uncertificated form, to enable it to be dealt with in accordance with the articles.
- (7) If—
- (a) the articles give the directors power to take action, or require other persons to take action, in order to sell, transfer or otherwise dispose of shares, and
 - (b) uncertificated shares are subject to that power, but the power is expressed in terms which assume the use of a certificate or other written instrument,
- the directors may take such action as is necessary or expedient to achieve the same results when exercising that power in relation to uncertificated shares.
- (8) In particular, the directors may take such action as they consider appropriate to achieve the sale, transfer, disposal, forfeiture, re-allotment or surrender of an uncertificated share or otherwise to enforce a lien in respect of it.
- (9) Unless the directors otherwise determine, shares which a member holds in uncertificated form must be treated as separate holdings from any shares which that member holds in certificated form.
- (10) A class of shares must not be treated as two classes simply because some shares of that class are held in certificated form and others are held in uncertificated form.

PARTLY PAID SHARES

Company’s Lien Over Partly Paid Shares

- 49.—**(1) The company has a lien (“the company’s lien”) over every share which is partly paid or any part of—

- (a) that share's nominal value, and
 - (b) any premium at which it was issued,
- which has not been paid to the company, and which is payable immediately or at some time in the future, whether or not a call notice has been sent in respect of it.
- (2) The company's lien over a share—
- (a) takes priority over any third party's interest in that share, and
 - (b) extends to any dividend or other money payable by the company in respect of that share and (if the lien is enforced and the share is sold by the company) the proceeds of sale of that share.
- (3) The directors may at any time decide that a share which is or would otherwise be subject to the company's lien shall not be subject to it, either wholly or in part.

Enforcement of the Company's Lien

- 50.**—(1) Subject to the provisions of this article, if—
- (a) a lien enforcement notice has been given in respect of a share, and
 - (b) the person to whom the notice was given has failed to comply with it, the company may sell that share in such manner as the directors decide.
- (2) A lien enforcement notice—
- (a) may only be given in respect of a share which is subject to the company's lien, in respect of which a sum is payable and the due date for payment of that sum has passed;
 - (b) must specify the share concerned;
 - (c) must require payment of the sum payable within 14 days of the notice;
 - (d) must be addressed either to the holder of the share or to a person entitled to it by reason of the holder's death, bankruptcy or otherwise; and
 - (e) must state the company's intention to sell the share if the notice is not complied with.
- (3) Where shares are sold under this article—
- (a) the directors may authorise any person to execute an instrument of transfer of the shares to the purchaser or a person nominated by the purchaser, and
 - (b) the transferee is not bound to see to the application of the consideration, and the transferee's title is not affected by any irregularity in or invalidity of the process leading to the sale.
- (4) The net proceeds of any such sale (after payment of the costs of sale and any other costs of enforcing the lien) must be applied—
- (a) first, in payment of so much of the sum for which the lien exists as was payable at the date of the lien enforcement notice,
 - (b) second, to the person entitled to the shares at the date of the sale, but only after the certificate for the shares sold has been surrendered to the company for cancellation or a suitable indemnity has been given for any lost certificates, and subject to a lien equivalent to the company's lien over the shares before the sale for any money payable in respect of the shares after the date of the lien enforcement notice.
- (5) A statutory declaration by a director or the company secretary that the declarant is a director or the company secretary and that a share has been sold to satisfy the company's lien on a specified date—

- (a) is conclusive evidence of the facts stated in it as against all persons claiming to be entitled to the share, and
- (b) subject to compliance with any other formalities of transfer required by the articles or by law, constitutes a good title to the share.

Call Notices

51.—(1) Subject to the articles and the terms on which shares are allotted, the directors may send a notice (a “call notice”) to a member requiring the member to pay the company a specified sum of money (a “call”) which is payable in respect of shares which that member holds at the date when the directors decide to send the call notice.

(2) A call notice—

- (a) may not require a member to pay a call which exceeds the total sum unpaid on that member’s shares (whether as to the share’s nominal value or any amount payable to the company by way of premium);
- (b) must state when and how any call to which it relates it is to be paid; and
- (c) may permit or require the call to be paid by instalments.

(3) A member must comply with the requirements of a call notice, but no member is obliged to pay any call before 14 days have passed since the notice was sent.

(4) Before the company has received any call due under a call notice the directors may—

- (a) revoke it wholly or in part, or
- (b) specify a later time for payment than is specified in the notice,

by a further notice in writing to the member in respect of whose shares the call is made.

Liability to Pay Calls

52.—(1) Liability to pay a call is not extinguished or transferred by transferring the shares in respect of which it is required to be paid.

(2) Joint holders of a share are jointly and severally liable to pay all calls in respect of that share.

(3) Subject to the terms on which shares are allotted, the directors may, when issuing shares, provide that call notices sent to the holders of those shares may require them—

- (a) to pay calls which are not the same, or
- (b) to pay calls at different times.

When Call Notice Need Not be Issued

53.—(1) A call notice need not be issued in respect of sums which are specified, in the terms on which a share is issued, as being payable to the company in respect of that share (whether in respect of nominal value or premium)—

- (a) on allotment;
- (b) on the occurrence of a particular event; or
- (c) on a date fixed by or in accordance with the terms of issue.

(2) But if the due date for payment of such a sum has passed and it has not been paid, the holder of the share concerned is treated in all respects as having failed to comply with a call notice in respect of that sum, and is liable to the same consequences as regards the payment of interest and forfeiture.

Failure to Comply with Call Notice: Automatic Consequences

- 54.**—(1) If a person is liable to pay a call and fails to do so by the call payment date—
- (a) the directors may issue a notice of intended forfeiture to that person, and
 - (b) until the call is paid, that person must pay the company interest on the call from the call payment date at the relevant rate.
- (2) For the purposes of this article—
- (a) the “call payment date” is the time when the call notice states that a call is payable, unless the directors give a notice specifying a later date, in which case the “call payment date” is that later date;
 - (b) the “relevant rate” is—
 - (i) the rate fixed by the terms on which the share in respect of which the call is due was allotted;
 - (ii) such other rate as was fixed in the call notice which required payment of the call, or has otherwise been determined by the directors; or
 - (iii) if no rate is fixed in either of these ways, the prevailing interest rate as set by the Monetary Policy Committee of the Central Bank of Nigeria.
- (3) The directors may waive any obligation to pay interest on a call wholly or in part.

Notice of Intended Forfeiture

- 55.** A notice of intended forfeiture—
- (a) may be sent in respect of any share in respect of which a call has not been paid as required by a call notice;
 - (b) must be sent to the holder of that share or to a person entitled to it by reason of the holder’s death, bankruptcy or otherwise;
 - (c) must require payment of the call and any accrued interest by a date which is not less than 14 days after the date of the notice;
 - (d) must state how the payment is to be made; and
 - (e) must state that if the notice is not complied with, the shares in respect of which the call is payable will be liable to be forfeited.

Directors’ Power to Forfeit Shares

56. If a notice of intended forfeiture is not complied with before the date by which payment of the call is required in the notice of intended forfeiture, the directors may decide that any share in respect of which it was given is forfeited, and the forfeiture is to include all dividends or other moneys payable in respect of the forfeited shares and not paid before the forfeiture.

Effect of Forfeiture

- 57.**—(1) Subject to the articles, the forfeiture of a share extinguishes—
- (a) all interests in that share, and all claims and demands against the company in respect of it, and
 - (b) all other rights and liabilities incidental to the share as between the person whose share it was prior to the forfeiture and the company.
- (2) Any share which is forfeited in accordance with the articles—

- (a) is deemed to have been forfeited when the directors decide that it is forfeited;
 - (b) is deemed to be the property of the company; and
 - (c) may be sold, re-allotted or otherwise disposed of as the directors think fit.
- (3) If a person's shares have been forfeited—
- (a) the company must send that person notice that forfeiture has occurred and record it in the register of members;
 - (b) that person ceases to be a member in respect of those shares;
 - (c) that person must surrender the certificate for the shares forfeited to the company for cancellation;
 - (d) that person remains liable to the company for all sums payable by that person under the articles at the date of forfeiture in respect of those shares provided that his liability ceases when the company receives payment in full of all money in respect of the shares; and
 - (e) the directors may waive payment of such sums wholly or in part or enforce payment without any allowance for the value of the shares at the time of forfeiture or for any consideration received on their disposal.
- (4) At any time before the company disposes of a forfeited share, the directors may decide to cancel the forfeiture on payment of all calls and interest due in respect of it and on such other terms as they think fit.

Procedure Following Forfeiture

58.—(1) If a forfeited share is to be disposed of by being transferred, the company may receive the consideration for the transfer and the directors may authorise any person to execute the instrument of transfer.

(2) A statutory declaration by a director or the company secretary that the declarant is a director or the company secretary and that a share has been forfeited on a specified date—

- (a) is conclusive evidence of the facts stated in it as against all persons claiming to be entitled to the share, and
- (b) subject to compliance with any other formalities of transfer required by the articles or by law, constitutes a good title to the share.

(3) A person to whom a forfeited share is transferred is not bound to see to the application of the consideration (if any) nor is that person's title to the share affected by any irregularity in or invalidity of the process leading to the forfeiture or transfer of the share.

(4) If the company sells a forfeited share, the person who held it prior to its forfeiture is entitled to receive from the company the proceeds of such sale, net of any commission, and excluding any amount which—

- (a) was, or would have become, payable, and
- (b) had not, when that share was forfeited, been paid by that person in respect of that share, but no interest is payable to such a person in respect of such proceeds and the company is not required to account for any money earned on them.

Surrender of Shares

59.—(1) A member may surrender any share to the company as a gift

(2) The directors may accept the surrender of any such share.

- (3) The effect of surrender on a share is the same as the effect of forfeiture on that share.
- (4) A share which has been surrendered may be dealt with in the same way as a share which has been forfeited.

TRANSFER AND TRANSMISSION OF SHARES

Transfers of Certificated Shares

60.—(1) Certificated shares may be transferred by means of an instrument of transfer in any usual form or any other form approved by the directors, which is executed by or on behalf of—

- (a) the transferor, and
 - (b) (if any of the shares is partly paid) the transferee.
- (2) No fee may be charged for registering any instrument of transfer or other document relating to or affecting the title to any share.
 - (3) The company may retain any instrument of transfer which is registered.
 - (4) The transferor remains the holder of a certificated share until the transferee's name is entered in the register of members as holder of it.
 - (5) The directors may refuse to register the transfer of a certificated share if—
 - (a) the share is not fully paid;
 - (b) the transfer is not lodged at the company's registered office or such other place as the directors have appointed;
 - (c) the transfer is not accompanied by the certificate for the shares to which it relates, or such other evidence as the directors may reasonably require to show the transferor's right to make the transfer, or evidence of the right of someone other than the transferor to make the transfer on the transferor's behalf;
 - (d) the transfer is in respect of more than one class of share; or
 - (6) If the directors refuse to register the transfer of a share, the instrument of transfer must be returned to the transferee with the notice of refusal unless they suspect that the proposed transfer may be fraudulent.

Transfer of Uncertificated Shares

61. A transfer of an uncertificated share must not be registered if it is in favour of more than four transferees.

Transmission of Shares

62.—(1) If title to a share passes to a transmittee, the company shall recognise the transmittee as having title to that share.

(2) Nothing in these articles releases the estate of a deceased member from any liability in respect of a share solely or jointly held by that member.

Transmittees' Rights

63.—(1) A transmittee who produces such evidence of entitlement to shares as the directors may properly require—

- (a) may, subject to the articles, choose either to become the holder of those shares or to have them transferred to another person, and

- (b) subject to the articles, and pending any transfer of the shares to another person, has the same rights as the holder had.
- (2) Transmittees do not have the right to attend or vote at a general meeting in respect of shares to which they are entitled, by reason of the holder's death or bankruptcy or otherwise, unless they become the holders of those shares

Exercise of Transmittees' Rights

64.—(1) Transmittees who wish to become the holders of shares to which they have become entitled must notify the company in writing of that wish.

(2) If the share is a certificated share and a transmittee wishes to have it transferred to another person, the transmittee must execute an instrument of transfer in respect of it.

(3) If the share is an uncertificated share and the transmittee wishes to have it transferred to another person, the transmittee must—

- (a) procure that all appropriate instructions are given to effect the transfer, or
- (b) procure that the uncertificated share is changed into certificated form and then execute an instrument of transfer in respect of it.

(4) Any transfer made or executed under this article is to be treated as if it were made or executed by the person from whom the transmittee has derived rights in respect of the share, and as if the event which gave rise to the transmission had not occurred.

Transmittees Bound by Prior Notices

65. If a notice is given to a member in respect of shares and a transmittee is entitled to those shares, the transmittee is bound by the notice if it was given to the member before the transmittee's name has been entered in the register of members.

CONSOLIDATION OF SHARES

Procedure for Disposing of Fractions of Shares

66.—(1) This article applies where—

- (a) there has been a consolidation or division of shares, and
- (b) as a result, members are entitled to fractions of shares.

(2) The directors may—

- (a) sell the shares representing the fractions to any person including the company for the best price reasonably obtainable;
- (b) in the case of a certificated share, authorise any person to execute an instrument of transfer of the shares to the purchaser or a person nominated by the purchaser; and
- (c) distribute the net proceeds of sale in due proportion among the holders of the shares.

(3) The person to whom the shares are transferred is not obliged to ensure that any purchase money is received by the person entitled to the relevant fractions.

(4) The transferee's title to the shares is not affected by any irregularity in or invalidity of the process leading to their sale.

DISTRIBUTIONS

Procedure for Declaring Dividends

67.—(1) The company may by ordinary resolution declare dividends, and the directors may decide to pay interim dividends.

(2) A dividend must not be declared unless the directors have made a recommendation as to its amount. Such a dividend must not exceed the amount recommended by the directors.

(3) No dividend may be declared or paid unless it is in accordance with members' respective rights.

(4) Unless the members' resolution to declare or directors' decision to pay a dividend, or the terms on which shares are issued, specify otherwise, it must be paid by reference to each member's holding of shares on the date of the resolution or decision to declare or pay it.

(5) If the company's share capital is divided into different classes, no interim dividend may be paid on shares carrying deferred or non-preferred rights if, at the time of payment, any preferential dividend is in arrear.

(6) The directors may pay at intervals any dividend payable at a fixed rate if it appears to them that the profits available for distribution justify the payment.

(7) If the directors act in good faith, they do not incur any liability to the holders of shares conferring preferred rights for any loss they may suffer by the lawful payment of an interim dividend on shares with deferred or non-preferred rights.

Calculation of Dividends

68.—(1) Except as otherwise provided by the articles or the rights attached to shares, all dividends must be—

(a) declared and paid according to the amounts paid up on the shares on which the dividend is paid, and

(b) apportioned and paid proportionately to the amounts paid up on the shares during any portion or portions of the period in respect of which the dividend is paid.

(2) If any share is issued on terms providing that it ranks for dividend as from a particular date, that share ranks for dividend accordingly.

(3) For the purposes of calculating dividends, no account is to be taken of any amount which has been paid up on a share in advance of the due date for payment of that amount.

Payment of Dividends and Other Distributions

69.—(1) Where a dividend or other sum which is a distribution is payable in respect of a share, it must be paid by one or more of the following means—

(a) transfer to a bank account specified by the distribution recipient either in writing or as the directors may otherwise decide;

(b) sending a cheque made payable to the distribution recipient by post to the distribution recipient at the distribution recipient's registered address (if the distribution recipient is a holder of the share), or (in any other case) to an address specified by the distribution recipient either in writing or as the directors may otherwise decide;

(c) sending a cheque made payable to such person by post to such person at such address as the distribution recipient has specified either in writing or as the directors may otherwise decide; or

(d) any other means of payment as the directors agree with the distribution recipient either in writing or by such other means as the directors decide.

(2) In the articles, "the distribution recipient" means, in respect of a share in respect of which a dividend or other sum is payable—

- (a) the holder of the share; or
- (b) if the share has two or more joint holders, whichever of them is named first in the register of members; or
- (c) if the holder is no longer entitled to the share by reason of death or bankruptcy, or otherwise by operation of law, the transmittee.

Deductions from Distributions in Respect of Sums Owed to the Company

70.—(1) If—

- (a) a share is subject to the company's lien, and
- (b) the directors are entitled to issue a lien enforcement notice in respect of it,

they may, instead of issuing a lien enforcement notice, deduct from any dividend or other sum payable in respect of the share any sum of money which is payable to the company in respect of that share to the extent that they are entitled to require payment under a lien enforcement notice.

(2) Money so deducted must be used to pay any of the sums payable in respect of that share.

(3) The company must notify the distribution recipient in writing of—

- (a) the fact and amount of any such deduction;
- (b) any non-payment of a dividend or other sum payable in respect of a share resulting from any such deduction; and
- (c) how the money deducted has been applied.

No Interest on Distributions

71. The company may not pay interest on any dividend or other sum payable in respect of a share unless otherwise provided by—

- (a) the terms on which the share was issued, or
- (b) the provisions of another agreement between the holder of that share and the company.

Unclaimed Distributions

72.—(1) All dividends or other sums which are—

- (a) payable in respect of shares, and
- (b) unclaimed after having been declared or become payable,

may be invested or otherwise made use of by the directors for the benefit of the company until claimed.

(2) The payment of any such dividend or other sum into a separate account does not make the company a trustee in respect of it.

(3) If—

- (a) twelve years have passed from the date on which a dividend or other sum became due for payment, and
- (b) the distribution recipient has not claimed it,

the distribution recipient is no longer entitled to that dividend or other sum and it ceases to remain owing by the company.

Non-Cash Distributions

73.—(1) Subject to the terms of issue of the share in question, the company may, by ordinary resolution on the recommendation of the directors, decide to pay all or part of a dividend or other distribution payable in respect of a share by transferring non-cash assets of equivalent value (including, without limitation, shares or other securities in any company).

(2) If the shares in respect of which such a non-cash distribution is paid are uncertificated, any shares in the company which are issued as a non-cash distribution in respect of them must be uncertificated.

(3) For the purposes of paying a non-cash distribution, the directors may make whatever arrangements they think fit, including, where any difficulty arises regarding the distribution—

- (a) fixing the value of any assets;
- (b) paying cash to any distribution recipient on the basis of that value in order to adjust the rights of recipients; and
- (c) vesting any assets in trustees.

Waiver of Distributions

74. Distribution recipients may waive their entitlement to a dividend or other distribution payable in respect of a share by giving the company notice in writing to that effect, but if—

- (a) the share has more than one holder, or
- (b) more than one person is entitled to the share, whether by reason of the death or bankruptcy of one or more joint holders, or otherwise,

the notice is not effective unless it is expressed to be given, and signed, by all the holders or persons otherwise entitled to the share.

CAPITALISATION OF PROFITS

Authority to Capitalise and Appropriation of Capitalised Sums

75.—(1) Subject to the articles, the directors may, if they are so authorised by an ordinary resolution—

- (a) decide to capitalise any profits of the company (whether or not they are available for distribution) which are not required for paying a preferential dividend, or any sum standing to the credit of the company's share premium account or capital redemption reserve; and
- (b) appropriate any sum which they so decide to capitalise (a "capitalised sum") to the persons who would have been entitled to it if it were distributed by way of dividend (the "persons entitled") and in the same proportions.

(2) Capitalised sums must be applied—

- (a) on behalf of the persons entitled, and
- (b) in the same proportions as a dividend would have been distributed to them.

(3) Any capitalised sum may be applied in paying up new shares of a nominal amount equal to the capitalised sum which are then allotted credited as fully paid to the persons entitled or as they may direct.

(4) A capitalised sum which was appropriated from profits available for distribution may be applied—

- (a) in or towards paying up any amounts unpaid on existing shares held by the persons entitled, or
- (b) in paying up new debentures of the company which are then allotted credited as fully paid to the persons entitled or as they may direct.

- (5) Subject to the articles the directors may—
- (a) apply capitalised sums in accordance with paragraphs (3) and (4) partly in one way and partly in another;
 - (b) make such arrangements as they think fit to deal with shares or debentures becoming distributable in fractions under this article (including the issuing of fractional certificates or the making of cash payments); and
 - (c) authorise any person to enter into an agreement with the company on behalf of all the persons entitled which is binding on them in respect of the allotment of shares and debentures to them under this article

PART 5
MISCELLANEOUS PROVISIONS
COMMUNICATIONS

Means of Communication to be Used

76.—(1) Subject to the articles, anything sent or supplied by or to the company under the articles may be sent or supplied in any way in which the Act provides for documents or information which are authorised or required by any provision of that Act to be sent or supplied by or to the company.

(2) Subject to the articles, any notice or document to be sent or supplied to a director in connection with the taking of decisions by directors may also be sent or supplied by the means by which that director has asked to be sent or supplied with such notices or documents for the time being.

(3) A director may agree with the company that notices or documents sent to that director in a particular way are to be deemed to have been received within a specified time of their being sent, and for the specified time to be less than 48 hours.

Failure to Notify Contact Details

77.—(1) If—

- (a) the company sends two consecutive documents to a member over a period of at least 12 months, and
- (b) each of those documents is returned undelivered, or the company receives notification that it has not been delivered,

that member ceases to be entitled to receive notices from the company.

(2) A member who has ceased to be entitled to receive notices from the company becomes entitled to receive such notices again by sending the company—

- (a) a new address to be recorded in the register of members, or
- (b) if the member has agreed that the company should use a means of communication other than sending things to such an address, the information that the company needs to use that means of communication effectively.

ADMINISTRATIVE ARRANGEMENTS

Company Seals

78.—(1) Any common seal may only be used by the authority of the directors.

(2) The directors may decide by what means and in what form any common seal or securities seal is to be used.

(3) Unless otherwise decided by the directors, if the company has a common seal and it is affixed to a document, the document must also be signed by at least one authorised person in the presence of a witness who attests the signature.

(4) For the purposes of this article, an authorised person is—

- (a) any director of the company;
- (b) the company secretary; or
- (c) any person authorised by the directors for the purpose of signing documents to which the common seal is applied.

(5) If the company has an official seal for use abroad, it may only be affixed to a document if its use on that document, or documents of a class to which it belongs, has been authorised by a decision of the directors.

(6) If the company has a securities seal, it may only be affixed to securities by the company secretary or a person authorised to apply it to securities by the company secretary.

(7) For the purposes of the articles, references to the securities seal being affixed to any document include the reproduction of the image of that seal on or in a document by any mechanical or electronic means which has been approved by the directors in relation to that document or documents of a class to which it belongs.

Destruction of Documents

79.—(1) The company is entitled to destroy—

- (a) all instruments of transfer of shares which have been registered, and all other documents on the basis of which any entries are made in the register of members, from six years after the date of registration;
- (b) all dividend mandates, variations or cancellations of dividend mandates, and notifications of change of address, from two years after they have been recorded;
- (c) all share certificates which have been cancelled from one year after the date of the cancellation;
- (d) all paid dividend warrants and cheques from one year after the date of actual payment; and
- (e) all proxy notices from one year after the end of the meeting to which the proxy notice relates.

(2) If the company destroys a document in good faith, in accordance with the articles, and without notice of any claim to which that document may be relevant, it is conclusively presumed in favour of the company that—

- (a) entries in the register purporting to have been made on the basis of an instrument of transfer or other document so destroyed were duly and properly made;
- (b) any instrument of transfer so destroyed was a valid and effective instrument duly and properly registered;
- (c) any share certificate so destroyed was a valid and effective certificate duly and properly cancelled; and
- (d) any other document so destroyed was a valid and effective document in accordance with its recorded particulars in the books or records of the company.

(3) This article does not impose on the company any liability which it would not otherwise have if it destroys any document before the time at which this article permits it to do so.

(4) In this article, references to the destruction of any document include a reference to its being disposed of in any manner.

No Right to Inspect Accounts and Other Records

80. Except as provided by law or authorised by the directors or an ordinary resolution of the company, no person is entitled to inspect any of the company's accounting or other records or documents merely by virtue of being a member.

Provision for Employees on Cessation of Business

81. The directors may decide to make provision for the benefit of persons employed or formerly employed by the company or any of its subsidiaries (other than a director or former director or shadow director) in connection with the cessation or transfer to any person of the whole or part of the undertaking of the company or that subsidiary.

Borrowing Powers

82. The directors may exercise the powers of the company to borrow money for the purpose of its business or objects and may mortgage or charge its undertaking, property and uncalled capital, or any part thereof, and issue debenture, debenture stock and other securities whether outright or as security for any debt, liability or obligation of the company.

DIRECTORS' INDEMNITY AND INSURANCE

Indemnity

83.—(1) Subject to paragraph (2), a relevant director of the company or an associated company may be indemnified out of the company's assets against—

- (a) any liability incurred by that director in connection with any negligence, default, breach of duty or breach of trust in relation to the company or an associated company,
- (b) any liability incurred by that director as an officer of the company or an associated company.

(2) This article does not authorise any indemnity which would be prohibited or rendered void by any provision of the Act or by any other provision of law.

(3) In this article—

- (a) companies are associated if one is a subsidiary of the other or both are subsidiaries of the same body corporate, and
- (b) a "relevant director" means any director or former director of the company or an associated company.

Insurance

84.—(1) The company may purchase and maintain insurance for the benefit of any relevant director in respect of any relevant loss.

(2) In this article—

- (a) a "relevant director" means any director or former director of the company or an associated company,
- (b) a "relevant loss" means any loss or liability which has been or may be incurred by a relevant director in connection with that director's duties or powers in relation to the company, any associated company or any pension fund or employees' share scheme of the company or associated company, and
- (c) companies are associated if one is a subsidiary of the other or both are subsidiaries of the same body corporate.

NAME, ADDRESS AND DESCRIPTION OF SUBSCRIBER	SIGNATURE
<p>MR. ABC 8 Awolowo Road, Ikoyi, Lagos State (OCCUPATION)</p> <p>MR. DEF Plot 1, Adeola Hopewell Street, Victoria Island Lagos State (OCCUPATION)</p>	

Dated this day of October, 2020

WITNESS

Name:
Address:
Signature:
Date: