

INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

Plot P. C. 16, Idowu Taylor Street, Victoria Island, Lagos.

(Established by Act of Parliament No. 15 of 1965)

(Cap 111 Laws of the Federation 2004)



APPLICATION FOR CHANGE OF NAME

GUIDELINES FOR CHANGE OF FIRMS' NAME/NOTICE OF NEW PRACTICE

To avoid the use of ambiguous names, the Institute's Governing Council, in February 2014, approved the following rules/guidelines for Change of Firms' names and notification of new practice:

- a. The names should not be a name "not allowed or disqualify" by an Act or statute
- b. The name should not be misleading
- c. The word "Accountants or Auditor" should not be part of the name
- d. The name should be traceable to the partner(s) of the firm(Except it is the name of a network that the firm is adopting with the consent of the International firm)

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FORM ICAN/MA/PL/03

APPLICATION FOR CHANGE OF NAME

Name of Firm: _____ CATEGORY: SOLE:

SMALL:

MEDIUM:

LARGE:

Practice Licence No: _____

Date of First Issue _____

Practice Seal No. _____

PRACTISING DETAILS

Proposed Effective Date of change of name: _____

Address of firm: _____

FIRM'S OFFICE(S):

A. Head office:

Town: _____ State: _____ Country: _____

GSM: _____

E-mail: _____ Website: _____

B. Other Office(s):

.1. Town: _____ State: _____ Country: _____

GSM: _____

.2. Town: _____ State: _____ Country: _____

GSM: _____

.3. Town: _____ State: _____ Country: _____

GSM: _____

PROPOSED NAME

Option A: _____

Option B: _____

REASON(S) FOR CHANGE OF NAME

1. **Change of name without change in the composition of the Partners:** The reason(s) given above should have been enough otherwise use an additional sheet.
2. **Change of name with change in the number of Partners:** The name(s) and details of both old and new Partner(s) should be fully stated. Also a summary of the current partnership structure should be stated. (Use additional sheet(s) if the space provided below is not enough)

<u>S/N</u>	<u>NAME</u>	<u>DESIGNATION</u>	<u>MEMB. NO.</u>	<u>REMARK</u>
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3. Change of name due to local or foreign affiliation: The name, address(es) and other relevant details of the affiliating firm should be clearly stated. (Use extra sheet(s) where necessary)

AFFILIATING FIRM’S OFFICE(S):

A. Head office:

Town: _____ State: _____ Country: _____

GSM: _____

E-mail: _____ Website: _____

B. Other Office(s):

.1. Town: _____ State: _____ Country: _____

GSM: _____

.2. Town: _____ State: _____ Country: _____

GSM: _____

.3. Town: _____ State: _____ Country: _____

GSM: _____

4. Change of name due to merger: The name, address(es) and other relevant details of the firm being merged with should be clearly stated. (Use additional sheet(s) where necessary).

OFFICE(S) OF THE FIRM BEING MERGED WITH:

A. Head office:

Town: _____ State: _____ Country: _____

GSM: _____

E-mail: _____ Website: _____

B. Other Offices:

.1. Town: _____ State: _____ Country: _____

GSM: _____

.2. Town: _____ State: _____ Country: _____

GSM: _____

.3. Town: _____ State: _____ Country: _____

GSM: _____

UNDERTAKING: I/We hereby affirm that the information provided above is correct and that this application for change of name would not in any way invalidate the firm's commitments and obligations to the Institute of Chartered Accountants of Nigeria (ICAN).

SIGNED:

<u>S/N</u>	<u>NAME/DESIGNATION</u>	<u>FIRM</u>	<u>MEMB.NO.</u>	<u>SIGN/DATE</u>
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