

**INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA**  
(Established by the Act of Parliament No 15 of 1965)  
**CONDITIONS AND PROCEDURES FOR CHOICE/CHANGE OF FIRM'S NAME**

**Terms and Conditions:**

1. The name must not be misleading in any way or give false impression about the size or reach of the firm.
2. The name must be acceptable to the Corporate Affairs Commission. Consequently, it should not have the tag "Chartered Accountants" for CAC registration purposes.
3. Mere initials of Partners are only allowed in three (3) or more Partner firms.
4. The tag "Chartered Accountants" ONLY (NOT "Chartered Accountants, Tax Practitioners and Forensic Auditors, etc") must be part of the firm's name to be stated on the practice licence.

**Procedures:**

Members wishing to change their firm's name should apply to the Institute following the process as stated hereunder:

Visit the weblink ([www.icanportal.org/members](http://www.icanportal.org/members))



Member's Resources



Change of Firm's name form



Download the form, fill and scan to: [practicelicense@ican.org.ng](mailto:practicelicense@ican.org.ng)

**NOTE: The following choice of names must be strictly adhered to:**

1. **For Sole practitioner** - the name of the firm selected must be easily traceable to the name of the Sole Partner and comply fully with the terms and conditions.
2. **For Two-Partner Firm** - the name of the firm must be easily traceable to the names of the two or either of the partners and comply fully with the terms and conditions.
3. **For a Firm of Three Partners and above**, the firm is free to choose any name that complies fully with the terms and conditions stated above.

**Please note that any Applicant(s) who knowingly mislead the Institute in any respect shall face appropriate disciplinary action(s).**

For further enquiry, members are advised to send email to [practicelicense@ican.org.ng](mailto:practicelicense@ican.org.ng) or call direct line: **0905-384-7524**

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