

# **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):

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.1. Town: \_\_\_\_\_ State: \_\_\_\_\_ Country: \_\_\_\_\_

GSM: \_\_\_\_\_

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.2. Town: \_\_\_\_\_ State: \_\_\_\_\_ Country: \_\_\_\_\_

GSM: \_\_\_\_\_

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.3. Town: \_\_\_\_\_ State: \_\_\_\_\_ Country: \_\_\_\_\_

GSM: \_\_\_\_\_

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**PROPOSED NAME**

Option A: \_\_\_\_\_

Option B: \_\_\_\_\_

**REASON(S) FOR CHANGE OF NAME**

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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)



.2. Town: \_\_\_\_\_ State: \_\_\_\_\_ Country: \_\_\_\_\_

GSM: \_\_\_\_\_

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.3. Town: \_\_\_\_\_ State: \_\_\_\_\_ Country: \_\_\_\_\_

GSM: \_\_\_\_\_

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- 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: \_\_\_\_\_

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.2. Town: \_\_\_\_\_ State: \_\_\_\_\_ Country: \_\_\_\_\_

GSM: \_\_\_\_\_

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.3. Town: \_\_\_\_\_ State: \_\_\_\_\_ Country: \_\_\_\_\_

GSM: \_\_\_\_\_

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**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 or 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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