

**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 Name of Firm



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

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

1. **For Sole practitioners** - 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-Partners Firms** - the name of the firm must be easily traceable to the names of the two partners and comply fully with the terms and conditions.
3. **For Three-Partners and above Firm** - the firm is free to choose any name that it likes but must comply fully with the terms and conditions.

For further enquiry, members are advised to send email to the above address or call direct line: **0905-384-7524**

Prof. Ahmed Modu Kumshe, FCA  
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