

Annual return of companies (CAC 19)

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

CAC 19 ANNUAL RETURN FORM



<p>✓ What this form is for You may use this form for Annual Return of Companies</p>	<p>✗ What this form is NOT for You cannot use this form to file Annual Report of foreign company</p>	<p>For further information Please refer to our guidance at www.cac.gov.ng</p>
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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 d d / m m / y y y y	
A3	Please show the business classification for the principal activity or activities. Principal business activity Specific business activity 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: ¹	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			

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: ¹	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	
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: ¹	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	
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: ¹	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 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.

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).	₦
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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.
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>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>
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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-2021
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) 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	<p>__-__-____</p> <p>day-month-year</p>	Input the month as abbreviated text e.g., 30-Jan-2021	

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		<p>Choose from:</p> <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>	<p>The date on which this information was submitted.</p> <p>Input the month as abbreviated text e.g., 30-Jan-2021</p>
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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	
	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-2021	
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 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 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. 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 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	
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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	
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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'.
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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.