

Namibia

Companies Act, 2004

Companies Administrative Regulations, 2010

Government Notice 173 of 2010

Legislation as at 1 December 2017

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Companies Administrative Regulations, 2010

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Republic of Namibia
Annotated Statutes

Companies Act, 2004

Companies Administrative Regulations, 2010

Government Notice 173 of 2010

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[Amended by Amendment of Companies Administrative Regulations: Companies Act, 2004 (Government Notice 310 of 2017) on 1 December 2017]

1. Definitions

In these regulations any word or expression to which a meaning has been assigned in the Act bears that meaning, and unless the context otherwise indicates-

“**legal practitioner**” means a legal practitioner as defined in section [1](#) of the Legal Practitioners Act, 1995 (Act [No. 15 of 1995](#)), and includes a candidate legal practitioner as defined in that Act;

“**repealed Regulations**” means the Companies Administrative Regulations, 1973, repealed by regulation [63](#);

“**the Act**” means the Companies Act, 2004 (Act [No. 28 of 2004](#));

“**the Office**” means the Companies Registration Office referred to in section [4](#) of the Act; and

“**the repealed Act**” means the Companies Act, 1973 (Act [No. 61 of 1973](#)).

2. Office hours

The Office will be open to the public from Mondays to Fridays from 09:00 to 12:00 and from 14:00 to 16:00, except on-

- (a) public holidays in terms of the Public Holidays Act, 1990 (Act [No. 26 of 1990](#)), or days which have been proclaimed to be public holidays in terms of section 3 of that Act; and
- (b) days that may be notified by means of a placard posted in a conspicuous place at the Office, or in another manner as the Registrar determines.

3. Documents

- (1) All documents lodged with the Registrar must, unless the Registrar directs otherwise, be written in block capital letters, typewritten, lithographed or printed in legible characters with permanent black ink on one side only of strong white paper of a size approximately 298 millimetres by 207 millimetres (international paper size A4) leaving a margin of at least 20 millimetres on the left-hand side of that paper, except that paper of different size and colour may be specified for the forms to be lodged with the Registrar.
- (2) Documents or copies of documents to be transmitted or returned to a company or to any other person may be copies of those original documents, unless the Registrar directs otherwise.
- (3) The Registrar may reject any document that in his or her opinion is unsuitable for record purposes.
- (4) Subject to sections [160\(2\)](#), [328\(1\)\(a\)](#), [334](#) and [335\(6\)](#) of the Act, all documents to be lodged with the Registrar must be in the English language.
- (5) A copy of any document in the Office reproduced by microfilm, microcard, or by the miniature photographic process certified by the Registrar or a staff member referred to in section [6\(4\)](#) of the Act is, without proof of production of a document purporting to be the original, upon the mere production of that copy in proceedings, whether in a court of law or otherwise, admissible as evidence in respect of the contents of that document.
- (6) All communications to the Registrar, or any document required to be send to or lodged with the Registrar, may be transmitted-
 - (a) through the post or an authorised agent;
 - (b) by means of an electronic lodgement system provided and approved by the Registrar; or
 - (c) through any other means approved by the Registrar.
- (7) Despite subregulation [\(6\)](#), section [68\(2\)](#) of the Act applies to the delivery and the uplifting of the memorandum and the articles of a company at the Office.
- (8) Any document lodged with the Registrar may be reproduced by microfilm in accordance with the code of practice approved by the Registrar for the processing, testing and preservation of silver gelatine microfilm for archival purposes.
- (9) Despite subregulation [\(8\)](#), the microfilm process may be substituted by an electronic archival and imaging system provided and approved by the Registrar.
- (10) The printing instructions applicable to the printing of all CM forms are set out in Annexure 4.

4. Certification of documents and translations

- (1) Where a certified copy of a document is forwarded to or lodged with the Registrar and that document contains more than one sheet of paper, those sheets must be numbered consecutively and fastened together in the manner determined by the Registrar.
- (2) A certified copy referred to in subregulation [\(1\)](#) must be notarially certified as a true copy and the public notary must affix his or her seal to every sheet of paper of that document, but the Registrar may allow a document that is differently certified if the Registrar is satisfied that, in terms of international practice and standards, the document has been properly certified.
- (3) Subregulation [\(2\)](#) does not apply in respect of a copy referred to in section [12](#) of the Act which document is certified by the Registrar of the High Court as a true copy of the original document.
- (4) Where the public notary certifies a document in a foreign country, his or her signature must be authenticated to the satisfaction of the Registrar.

- (5) When a document which is not in the English language is translated into the English language, and that document is to be forwarded to or lodged with the Registrar, the translation must be certified by a sworn or officially recognised translator or be otherwise verified to the satisfaction of the Registrar.
- (6) Subregulation (1) applies, with necessary changes, to the binding of a document translated in terms of subregulation (5), where that document contains more than one sheet of paper.

5. Certification of copies of documents by Registrar

- (1) The Registrar may, on application by any person, certify a copy of a document held at the Office.
- (2) The fee payable for such certification in subregulation (1) is set out in Item 4 of Annexure 1.

6. Examination of documents by Registrar

- (1) A person who wants to register with the Registrar any document relating to these regulations or to the Act, may submit such document to the Registrar for examination and the fee payable for such examination is set out in Item 1 of Annexure 1.
- (2) The same fee contemplated in subregulation (1) is payable with regard to the examination by the Registrar of any other document for any other reason a person may wish the Registrar to examine.
- (3) The fee payable for a certificate contemplated in section 8(1)(b) of the Act is set out in Item 1 of Annexure 1.

7. Interviews with and hearings by Registrar

- (1) When a legal practitioner or a person referred to in section 68(2) of the Act is acting on behalf of a company, all interviews with or hearings before the Registrar must be undertaken only by a duly authorised legal practitioner or a person referred to in section 68(2) of the Act.
- (2) Only a person that is duly authorised by a company as its legal practitioner, or a person referred to in section 68(2) of the Act, may appear before the Registrar in connection with any matter relating to a prospectus dealt with in Chapter 6 of the Act.

8. Forms, fees and duties

- (1) The fees and duties payable in terms of the Act and these regulations are set out in Annexure 1.
- (2) The forms contained in Annexure 2 must be used in all instances to which those forms apply and those forms may be modified, as directed by the Registrar, to meet other requirements.

9. Manner of payment of fees

- (1) The payment of all fees, additional fees, annual duty or other moneys, contemplated in section 9(1) of the Act, must, except where otherwise provided for in these regulations, be made to the Permanent Secretary: Ministry of Finance.
- (2) Proof of payment of the fees, additional fees, annual duty or other moneys payable must be affixed to the relevant form or document.
- (3) The date of payment of fees, additional fees, annual duty or other moneys payable referred to in section 9(1) of the Act, is the date, as the case may be—
 - (a) on a receipt issued in respect of a payment contemplated in subregulation (2);
 - (b) on which revenue stamps are cancelled by the Registrar;
 - (c) impressed on a document or a form by the official date stamp of the Registrar or the Office.

10. Inspection and copies of documents

- (1) A person who wants to personally inspect a document at the Office or to personally obtain a copy of a document kept at the Office must complete a form provided for that purpose by the Office.
- (2) The fees payable for the inspection or obtaining of a copy in terms of subregulation (1) are the relevant fees set out in Item 2 and Item 3 of Annexure 1.
- (3) A person who makes any payment pursuant to subregulation (1) must show proof of payment by affixing-
 - (a) an uncanceled revenue stamp;
 - (b) a receipt issued in respect of a payment as contemplated in regulation 9(1); or
 - (c) a revenue franking machine impression, to the form referred to in subregulation (1).
- (4) A person who does not personally inspect a document or personally obtain a copy of a document kept at the Office may, in writing, apply to the Registrar for information relating to the document or for a copy of that document.
- (5) The fees payable for a copy of a document in terms of subregulation (4) are the relevant fees set out in Item 2 and 3 of Annexure 1, and those fees must be paid in respect of each document.
- (6) A person who makes any payment pursuant to subregulation (4) must show proof of payment by affixing-
 - (a) an uncanceled revenue stamp;
 - (b) a receipt issued in respect of a payment as contemplated in regulation 9(1); or
 - (c) a revenue franking machine impression, to the written application referred to in subregulation (4).
- (7) The fees set out in Items 2 and 3 of Annexure 1, relating to the inspection of documents, copies of documents or obtaining copies of documents through an electronic access system provided and approved by the Registrar, may be paid for on an account, subject to conditions which the Registrar may lay down.

11. Offences and penalties relating to the inspection of documents

- (1) A person who, while inspecting any document at the Office, knowingly and without the consent of the Registrar-
 - (a) removes a document from the custody of the Registrar or the Office;
 - (b) makes or causes to be made any entry on a document;
 - (c) destroys or defaces any document;
 - (d) alters or causes to be altered any entry on a document;
 - (e) copies or duplicates any document,commits an offence and is liable on conviction to a fine not exceeding N\$2 000 or to imprisonment for a period not exceeding six months, or to both such fine and such imprisonment.
- (2) Subregulation (1) does not apply to a legal practitioner or person referred to in section 68(2) of the Act when those persons are required by the Registrar to amend or alter the memorandum or articles of a company.

12. Preservation of records

- (1) Any document of a private company lodged with the Registrar under section 26 of the Companies Act, 1926 (Act [No. 46 of 1926](#)), and which has at the commencement of the Act not yet been destroyed, may be destroyed at any time.
- (2) Where a return of allotments was lodged with the Registrar under section 85(2)(a) of the Companies Act, 1926 (Act [No. 46 of 1926](#)), on any document other than on the prescribed form (Form L), and that document has at the commencement of the Act not yet been destroyed, it may be destroyed at any time.
- (3) Despite subregulation [\(1\)](#), any document lodged with the Registrar or any microfilm or microcard made of that document may, with the permission of the Head of Archives referred to in section [1](#) of the Archives Act, 1992 (Act [No. 12 of 1992](#)), be transferred to the appropriate archives depot or to any intermediate depot in accordance with section 6 of that Act, or be destroyed, as the case may be.

13. Conversion of company

- (1) A registration, in terms of section [30](#) of the Act, of the conversion of a company from one type or form of a company into another type or form of a company must be lodged with the Registrar on Form CM 45, accompanied by the special resolution on Form CM 26.
- (2) The fees payable for the lodgement of forms in subregulation [\(1\)](#) are set out in Item 5 of Annexure 1.

14. Reservation of names and extensions

- (1) An application, in terms of section [48\(1\)](#) of the Act, for the reservation of a name, a shortened form of a name or a defensive name of a company must be lodged with the Registrar on Form CM 5.
- (2) An application, in terms of section [48\(3\)](#) of the Act, for the extension of the reservation of a name, a shortened form of a name or a defensive name of a company must be lodged with the Registrar on Form CM 6.
- (3) The fees payable for the lodgement of the forms in subregulations [\(1\)](#) and [\(2\)](#) are set out in Item 6 of Annexure 1.

15. Registration of a shortened form of name or defensive name

- (1) A company which requires the registration of a shortened form of the name of the company must, by special resolution, amend its memorandum by the insertion therein of the shortened form of its name.
- (2) An application, in terms of section [49\(1\)](#) of the Act, for the registration of a shortened form of a name of a company must be lodged with the Registrar on Form CM 7, which must be accompanied by the special resolution on Form CM 26, a copy of the notice to shareholders contemplated in section [208](#) of the Act and a copy of Form CM 5 as approved by the Registrar.
- (3) The Registrar must register the shortened form of the company's name and advise the company accordingly.
- (4) An application, in terms of section [49\(2\)\(a\)](#) of the Act, for the registration of a name as a defensive name of a company must be lodged with the Registrar on Form CM 8, which must be accompanied by a copy of Form CM 5 as approved by the Registrar.
- (5) Lodgement of a copy of Form CM 5 in respect of the defensive name to be registered is not required-
 - (a) if that name is identical to the name of a company which is to change simultaneously with the registration of the defensive name; or

- (b) where the name is identical to the name of a company which is in the process of deregistration or under liquidation and the defensive name is registered prior to the deregistration or dissolution of the company concerned.
- (6) An application, in terms of section [49\(2\)\(b\)](#) of the Act, for the renewal of the registration of a name as a defensive name of a company must, not later than the date on which the current period of the registration of that name expires, be lodged with the Registrar on Form CM 8A.
- (7) The fees payable for the lodgement of the forms referred to in subregulations [\(1\)](#) to [\(4\)](#) are set out in Item 7 of Annexure 1.

16. Change of name of a company

- (1) An application, in terms of section [50\(2\)](#) of the Act, for the registration of a change of the name of a company must be lodged with the Registrar on Form CM 9, which must be accompanied by the special resolution on Form CM 26, a copy of the notice to shareholders contemplated in section [208](#) of the Act and a copy of Form CM 5 containing the new name as approved by the Registrar.
- (2) If applicable, an application, in terms of section [50\(2\)\(a\)](#) of the Act, for the registration of a change of a shortened form of a name of a company must be lodged with the Registrar on Form CM 9A, which must be accompanied by the special resolution on Form CM 26, a copy of the notice to shareholders contemplated in section [208](#) of the Act and a copy of Form CM 5 as approved.
- (3) If applicable, an application, in terms of section [50\(2\)\(b\)](#) of the Act, for the deregistration of a shortened form of a name of a company must be lodged with the Registrar on Form CM 9B.
- (4) Lodgement of Form CM 5 in terms of subregulations [\(1\)](#) and [\(2\)](#) is not required if the changed name or changed shortened form of a name of a company is identical to-
 - (a) a defensive name registered by or on behalf of the company concerned, and the registration of which has not expired; or
 - (b) the name or the shortened form of the name of another company, which is to change simultaneously with the registration of special resolution contemplated in subregulation [\(2\)](#) or [\(3\)](#).
- (6) The fees payable for the lodgement of the forms in subregulations [\(1\)](#) to [\(4\)](#) are set out in Item 8 of Annexure 1.

[Please note: numbering as in original.]

- (7) The fee payable for an objection contemplated in [section 51\(2\)](#) is set out in Item 9 of Annexure 1.

17. Memorandum

- (1) The memorandum of a public company lodged in terms of section [68\(1\)](#) of the Act must be accompanied by Form CM 1 and the completed relevant parts of Form CM 2.
- (2) The memorandum of a private company lodged in terms of section [68\(1\)](#) of the Act must be accompanied by Form CM 1 and the completed relevant parts of Form CM 2.
- (3) The memorandum of a company limited by guarantee lodged in terms of section [68\(1\)](#) of the Act must be accompanied by the completed relevant parts of Form CM 2, Form CM 3 and Form CM 4.
- (4) The fees payable for the lodgement of the forms in subregulations [\(1\)](#), [\(2\)](#) and [\(3\)](#) are set out in Item 10 of Annexure 1.

18. Articles

- (1) The articles of a public company or a private company, as the case may be having a share capital and which in terms of section [64\(2\)](#) of the Act consist of the articles in the Schedule 1 to the Act must be lodged with the Registrar on Form CM 44 and Form CM 44C.
- (2) The articles of a public company or a private company, as the case may be, having a share capital that does not consist of the articles contained in Schedule 1 to the Act, must be lodged with the Registrar on Form CM 44A and Form CM 44C.
- (3) The articles of a company not having a share capital must be lodged with the Registrar on Form CM 44B and Form CM 44C.

19. Consolidation of articles

- (1) A company that, in terms of section [66](#) of the Act, wants to consolidate its articles must submit the consolidated document together with Form CM 10 to the Registrar.
- (2) If the Registrar is satisfied that the articles of the company have been truly stated in the consolidated document submitted in terms of subregulation [\(1\)](#), he or she must make an endorsement on the certificate attached to Form CM 10 that the articles constitute the articles of the company as of that date.
- (3) The fee payable for the submission made in subregulation [\(1\)](#) is set out in Item 11 of Annexure 1.

20. Registration and incorporation of a company having a share capital

- (1) The following documents must be lodged with the Registrar for the registration and incorporation of a company having a share capital:
 - (a) the original and two certified copies of the memorandum and the articles referred to in regulations [17](#) and [18](#), bound as prescribed by regulation [8\(1\)](#);
 - (b) Form CM 5, approved by the Registrar, together with such other Forms CM 5, if any, containing particulars of the shortened form of the name for the company, as approved by the Registrar, but the lodgement of Form CM 5 in respect of the name of a company to be incorporated is not required if the name contained in the memorandum for that company is identical to-
 - (i) a defensive name registered on application of a person who, upon incorporation of the company concerned, is to be a director or member of the company or a person that is deemed to be a director or a member, and of which name the registration has not expired;
 - (ii) the name of a company, which is to change simultaneously with the registration of that memorandum; or
 - (iii) the name of a close corporation that is to be converted simultaneously into a company;
 - (c) Form CM 7, where such form has not already been lodged with the Registrar;
 - (d) Form CM 22;
 - (e) where applicable, a power of attorney given by a subscriber in favour of a person signing the memorandum on such subscriber's behalf;
 - (f) unless the company provides the Registrar with convincing written reasons as to why such form cannot be lodged simultaneously with the documents contemplated in this regulation, Form CM 29;

- (g) if a person has consented in terms of section [277\(1\)](#) of the Act to his or her appointment as auditor of a company to be formed, the notice of consent to such appointment on Form CM 31; and
 - (h) unless the company provides the Registrar with convincing written reasons as to why such application cannot be lodged simultaneously with the documents contemplated in this regulation, the application to commence business on Form CM 46.
- (2) Proof of payment of the registration fee set out in Item 10 of Annexure 1 must be affixed to the original Form CM 2.

21. Registration and incorporation of a company not having a share capital

- (1) The following documents must be lodged with the Registrar for the registration and incorporation of a company not having a share capital:
 - (a) the original and two certified copies of the memorandum and articles referred to in regulations [17](#) and [18](#), bound as prescribed in regulation [8\(1\)](#); and
 - (b) the forms specified in regulation [20\(1\)\(b\)](#) to [\(h\)](#), inclusive.
- (2) Proof of payment of the registration fee set out in Item 10 of Annexure 1 must be affixed to the original Form CM 4.

22. Signing of memorandum and articles

- (1) A subscriber to a company may, where he or she does not personally sign the original memorandum or articles of that company, by a power of attorney duly authorise a legal practitioner or a person referred to in section 68(2) to sign the memorandum and articles and to take up the specified number of shares on his or her behalf.
- (2) Where the memorandum and articles are signed on behalf of a body corporate an extract from the minutes of a meeting of directors of that body corporate, authorising the person concerned to sign on behalf of the body corporate, must be lodged with the Registrar and that extract must state that the person is deemed to be a director of the company within the meaning of section [216\(2\)](#) of the Act.
- (3) The notarially certified copies of the memorandum and articles may have the names of the signatories typewritten or printed in block capitals on those documents.

23. Certification of additional copies of documents by Registrar

- (1) Subject to regulations [20](#) and [21](#), when a company requires that an additional copy of the memorandum and articles of the company be certified by the Registrar, the company must lodge with the Registrar, a notarially certified additional copy under cover of Form CM 51 and the Registrar must affix his or her seal to that copy.
- (2) When a company requires that an additional copy of a special resolution of the company be certified by the Registrar, that company must lodge, with the Registrar, such additional copy under cover of Form CM 51 and the Registrar must certify the copy.
- (3) The fee payable for the certification by the Registrar of the additional documents referred to in subregulations [\(1\)](#) and [\(2\)](#) is set out in Item 12 of Annexure 1.

24. Alteration of share capital, acquisition of own shares and payment to shareholders

- (1) A special resolution, in terms of section [81](#) of the Act, for an increase of the existing share capital of a company must be lodged with the Registrar on Form CM 26, which must be accompanied by a copy of the notice to shareholders contemplated in section [208](#) of the Act, and Form CM 11 and proof of payment of the relevant fee set out in Item 13 of Annexure 1 affixed to Form CM 11.

- (2) The certificate of the auditor of the company referred to in section [81\(2\)\(b\)](#) of the Act must be given on Form CM 11.
- (3) A special resolution, in terms of section [89](#) of the Act, altering a company's articles to authorise the company to pass further special resolutions to acquire shares issued by itself must be lodged with the Registrar on Form CM 26 accompanied by a copy of the notice to shareholders contemplated in section [208](#) of the Act.
- (4) A special resolution, in terms of section [89](#) of the Act, approving the acquisition of shares issued by a company, either as a general approval or a specific approval for a particular acquisition, before the next annual general meeting or any other general meeting of the company must be lodged with the Registrar on Form CM 26 which must be accompanied by a copy of the notice to shareholders contemplated in section [208](#) of the Act and Form CM 14.
- (5) A special resolution, in terms of section [67](#) of the Act, altering the articles of a company to authorise the company to make payment to its shareholders in terms of section [96](#) of the Act must be lodged with the Registrar on Form CM 26 which must be accompanied by a copy of the notice to shareholders contemplated in section [208](#) of the Act.
- (6) The notification, in terms of section [93\(5\)](#) of the Act, to the Registrar of shares acquired by a company and any payment to shareholders in terms of section [96](#) of the Act, must be lodged with the Registrar on Form CM 14.
- (7) Form CM 14 must be accompanied by a written statement signed by the directors, or where applicable, signed by a person in respect of whom power of attorney has been granted by a relevant director, that in their opinion they are satisfied that the requirements of sections [90](#) and [96\(2\)](#) of the Act, whichever provision is applicable, have been and will be met.
- (8) The fees payable for the lodgement of the forms referred to in subregulations [\(1\)](#) to [\(6\)](#) are set out in Item 13 of Annexure 1.
- (9) In subregulation [\(10\)](#), unless the context otherwise indicates-
 - “company” means the company making an offer to its shareholders or certain shareholders to acquire from them shares issued by it;
 - “directors” mean the directors of the company making the offer; and
 - “offer” means an offer by the company to its shareholders or certain shareholders to acquire from them shares issued by it.
- (10) The written offering circular contemplated in section [93\(1\)\(a\)](#) of the Act pertaining to shares not listed on a stock exchange must contain particulars with respect to at least the following matters:
 - (a) the name and registration number of the company;
 - (b) the directors of the company as at the date of the offer;
 - (c) the share capital structure of the company prior to the offer being made;
 - (d) details of other acquisitions by the company of shares in terms of section [89](#) of the Act during that financial year, including-
 - (i) particulars of the financial year of the company;
 - (ii) dates of acquisitions;
 - (iii) shares so acquired in respect of previous acquisitions;
 - (iv) the aggregate percentage of issued shares acquired by the company through previous acquisitions during that financial year;

- (e) the terms of the offer and whether it is a general offer to all shareholders or an offer for a particular acquisition, providing also details of the special resolution and the date of registration of the special resolution;
- (f) details of the shares the company proposes to acquire indicating the type of shares (par or no par value shares), class of shares, price offered and the source of the consideration to be paid (cash, share premium, capital redemption reserve fund, other);
- (g) if a shareholder is a subsidiary of another company-
 - (i) the name and registration number of its holding company;
 - (ii) the reason by virtue of which it is a subsidiary;
 - (iii) the directors of the holding company at the date of the proposed acquisition; and
 - (iv) the share capital structure of the holding company prior to the proposed acquisition;
- (h) the reasons for the offer;
- (i) the effect of the acquisition in respect of the capital structure of the company;
- (j) a statement in respect of-
 - (i) the fair value of the consolidated assets of the company after the proposed acquisition; and
 - (ii) the value of the consolidated liabilities of the company after the proposed acquisition;
- (k) a sworn statement by the directors, and where applicable, by the persons in respect of whom power of attorney was granted by a relevant director, that they reasonably believe that after the acquisition-
 - (i) the fair value of the consolidated assets of the company after the acquisition will exceed the fair value of the consolidated liabilities of the company; or
 - (ii) the company will be able to pay its debts as they become due in the ordinary course of business;
- (l) information in respect of the computation of the proposed offer price at the date of the offer and any other information that is or was material in determining the offer price; and
- (m) any other information that is or may be material in the decision of the offeree shareholder in considering the offer.

25. Statement of commission and discount on shares

- (1) The statement referred to in section [86\(1\)\(c\)\(ii\)](#) of the Act, must be lodged with the Registrar on Form CM 12, and that statement must be registered by the Registrar before the payment of any commission to which the statement relates.
- (2) The fee payable for the lodgement of the statement referred to in subregulation [\(1\)](#) is set out in Item 14 of Annexure 1.

26. Allotment of shares

- (1) The return referred to in section [99\(3\)](#) of the Act must be on Form CM 15 and must be lodged with the Registrar within 30 days after an allotment of shares.
- (2) If an allotment of shares becomes void the company must, as provided in section [99\(4\)](#) of the Act, and within one month after the date on which it became void, lodge Form CM 16 with the Registrar.
- (3) The fees payable for the lodgement of the forms referred to in subregulations [\(1\)](#) and [\(2\)](#) are set out in Item 15 of Annexure 1.

27. Application for extension of time

- (1) A company that, in terms of sections [102\(1\)](#), [185](#), [187\(4\)](#) and [314\(3\)](#) of the Act, wants to apply to the Registrar for extension of time must lodge with the Registrar Form CM 17.
- (2) The fee payable for the lodgement of the form referred to in subregulation [\(1\)](#) is set out in Item 16 of Annexure 1.

28. Registration of a Court order

- (1) Where a company must, in terms of section [260\(5\)](#), [317\(7\)](#) or [319\(4\)](#) of the Act, register a copy of or a certified copy of an order by the Court, that company must lodge with the Registrar Form CM 18 together with the relevant order attached to the form.
- (2) The fee payable for the lodgement of the form lodged in terms of subregulation [\(1\)](#) is set out in Item 17 of Annexure 1.

29. Redeeming of redeemable preference shares

- (1) Where a company has, in terms of section [104\(5\)](#) of the Act, redeemed any redeemable preference shares that company must notify the Registrar of the shares so redeemed by lodging with the Registrar Form CM 19.
- (2) The fee payable for the lodgement of the form referred to in subregulation [\(1\)](#) is set out in Item 18 of Annexure 1.

30. Variation of rights in respect of shares

- (1) Where a company has, in terms of section [108\(3\)](#) of the Act, varied the rights in respect of that company's shares, that company must, as required, lodge with the Registrar, the particulars of the consent or resolution contemplated in that section on Form CM 20.
- (2) The fee payable for the lodgement of the form referred in subregulation [\(1\)](#) is set out in Item 19 of Annexure 1.

31. Written statement for offer of shares for sale to public

- (1) Where, in terms of section [109\(9\)](#) of the Act, a public company offers shares to the public that company must lodge, for registration with the Registrar, a copy of the written statement contemplated in that section.
- (2) The fee payable for the registration of the written statement referred to subregulation [\(1\)](#) is set out in Item 20 of Annexure 1.

32. Notice regarding registers

- (1) Notice regarding registers referred to in sections [114\(2\)](#), [117\(4\)](#), [136](#), [223\(4\)](#), [238\(2\)](#) and [248\(2\)](#) of the Act must be lodged with the Registrar on Form CM 21.
- (2) The fee payable for the lodgement of the form referred to in subregulation [\(1\)](#) is set out in Item 21 of Annexure 1.

33. Fee for disclosure of beneficial interest in securities

The maximum fee to be charged, in terms of section [147\(6\)](#) of the Act, for the furnishing of the required information is set out in Item 22 of Annexure 1.

34. Application for exclusion of members or debenture holders from rights offer

- (1) Where a company wants, in terms of section [148\(3\)](#) of the Act, to exclude any category of members or debenture holders of the company not resident within Namibia from any rights offer, that company must apply in writing to the Registrar for written approval of such exclusion.
- (2) The fee payable for the application for approval in terms subregulation [\(1\)](#) is set out in Item 23 of Annexure 1.

35. Letter of allocation for rights offers

- (1) Where a company desires, in terms of section [153\(1\)](#) of the Act, to issue a letter of allocation, that company must lodge with the Registrar a copy of that letter together with the copies of the documents referred to in section [152](#) of the Act.
- (2) The fee payable for the registration of the letter of allocation referred to in subregulation [\(1\)](#) is set out in Item 24 of Annexure 1.

36. Registration of prospectus

- (1) A company that wants to have its prospectus registered in terms of section [163\(1\)](#) of the Act must lodge, with the Registrar, its prospectus together with any other documents contemplated in that section.
- (2) The fee payable for the registration of a prospectus referred to in subregulation [\(1\)](#) is set out in Item 25 of Annexure 1.

37. Notice of postal address and registered office of a company

- (1) The notice of the postal address and registered office or the change of that postal address and registered office of, or by, a company as contemplated in section [178](#) of the Act must be given by the lodgement, with the Registrar, of Form CM 22.
- (2) The fee payable for the lodgement of the form referred to in subregulation [\(1\)](#) is set out in Item 26 of Annexure 1.

38. Certificate to commence business

- (1) An application, in terms of section [180](#) of the Act, by a company for the issue of a certificate to commence business must be lodged with the Registrar on Form CM 46, and must be accompanied by-
 - (a) in the case of a public company contemplated in section [180\(2\)](#) of the Act, an affidavit pursuant to that section on Form CM 48;
 - (b) in the case of every company having a share capital contemplated in section [180\(3\)](#) of the Act, a statement by each director regarding the adequacy of the capital of the company on Form CM 47;
 - (c) a return of particulars of the register of directors and officers of the company on Form CM 29; and
 - (d) if not already lodged, the notice of consent by an auditor to his or her appointment as the auditor of the company on Form CM 31.
- (2) The fees payable for the lodgement of the forms referred to in subregulation [\(1\)](#) are set out in Item 27 and Item 48 of Annexure 1 and proof of payment of those fees must be affixed to the original copy of Form CM 46.

39. Annual return

- (1) A company must lodge with the Registrar the annual return referred to in section [181](#) of the Act on Form CM 23.
- (2) Every company referred to in section 181 must submit the relevant particulars required by that section on Form CM 23, or where that form does not sufficiently provide for those particulars, attach those particulars in written format to that form.
- (3) An external company must lodge with the Registrar, as contemplated in section [336](#) of the Act, its annual return on Form CM 23.
- (4) The fee payable for the lodgement of the forms referred to in subregulations [\(1\)](#), [\(2\)](#) and [\(3\)](#) is set out in Item 28 of Annexure 1, and proof of payment of the duty contemplated in regulation [40\(1\)](#) must be affixed to that form.

40. Annual duty

- (1) The rate of annual duty payable by a company in terms of sections [182](#) and [183](#) of the Act is as set out in subregulation [\(2\)](#) and [\(3\)](#) and proof of such payment must be affixed to Form CM 23 and the fee payable for the lodgement of Form CM 23 is as set out in Item 29 of Annexure 1.

[subregulation [\(1\)](#) substituted by section 2(a) of [Government Notice 310 of 2017](#)]

- (2) The rate of the annual duty is-
 - (a) in the case of a company having a nominal share capital, N\$4-00 per each ten thousand Namibian dollars or part thereof of its issued share capital plus the amount of its share premium account and the amount of any undistributable reserve fund of the company, to the extent that it consists of an amount transferred from its share premium account;
 - (b) in the case of a company having shares of no par value, N\$4-00 per each ten thousand Namibian dollars or part thereof of the amount of its stated capital account;
 - (c) in the case of a company having both shares of par value and shares of no par value, the aggregate of the amounts calculated on the bases laid down in paragraphs [\(a\)](#) and [\(b\)](#); and
 - (d) in the case of the payment of annual duty on the commencement of business of a company, N\$4-00 per each ten thousand Namibian dollars or part thereof of the amount of the issued share capital or stated capital, in the case of shares of no par value, of the company as at the date of the issue of the certificate to commence business,

except that the minimum amount of the annual duty payable is N\$80-00 (excluding the fee payable for the lodgement of Form CM 23 as set out in Item 29 of Annexure 1).

- (3) In the case of an external company which operates a scheduled international air transport service as the designated carrier of another State in terms of a bilateral agreement between the Government of the Republic of Namibia and that State is, N\$1 500.

[subregulation [\(3\)](#) added by section 2(b) of [Government Notice 310 of 2017](#)]

41. Additional fees for failure to pay annual duty

- (1) The additional fees contemplated in section 186 for a company which fails to pay the annual duty within the prescribed period or pays an amount less than the amount prescribed, is an amount according to the scales set out in subregulation [\(2\)](#).
- (2) If the annual duty is paid within the undermentioned periods after the last date on which it was required to be paid-
 - (a) one month, half of the prescribed annual duty unpaid;

- (b) two months, equal to the prescribed annual duty unpaid;
- (c) three months, twice the prescribed annual duty unpaid;
- (d) four months, three times the prescribed annual duty unpaid; and
- (e) exceeding four months, five times the prescribed annual duty unpaid,

except that such additional fees to be paid by a company in respect of any financial year, may not exceed an amount of N\$ 5 000.

42. Failure to hold annual general meeting

- (1) An application to the Registrar, in terms of section [187\(4\)](#) of the Act, for the extension of the period in which the company's annual general meeting must be held, must be accompanied by the fee set out in Item 30A of Annexure 1.
- (2) An application to the Registrar, in terms of section [187\(5\)](#) of the Act, whereupon the Registrar calls or directs the calling of a general meeting, must be accompanied by the fee set out in Item 30A of Annexure 1.
- (3) A company which, in terms of section [187\(8\)](#) of the Act, has failed to hold its annual general meeting within the time or extended time, must pay the additional fee of N\$10, as specified in Item 30 of Annexure 1, for every day during which the default continues but not exceeding the maximum fee of N\$5 000.
- (4) An application to the Registrar, in terms of section [190](#) of the Act, whereupon the Registrar calls or directs the calling of a general meeting, must be accompanied by the fee set out in Item 30A of Annexure 1.

43. Special resolutions

- (1) A special resolution in terms of section [207](#) of the Act must meet all the requirements set out in that section and must, in terms of section 208(1) and in accordance with the provisions of the Act and these regulations, be lodged with the Registrar on Form CM 26 accompanied by a copy of the notice to shareholders contemplated in section [208](#) of the Act.
- (2) The consent, in terms of section [207\(5\)](#) of the Act, to waive a period of notice of a meeting to pass a special resolution, or the written consent referred to in section [207\(6\)](#) and [\(7\)](#) of the Act, must be lodged with the Registrar on Form CM 25.
- (3) The fees payable for the lodgement of the forms referred to in subregulation [\(1\)](#) and [\(2\)](#) are set out in Item 31 of Annexure 1.

44. Minute books

- (1) Minutes kept in terms of section [212](#) of the Act must be permanently bound in minute books and the minutes must be handwritten, typewritten, lithographed or printed on only one side of good quality paper.
- (2) Where full-page size permanently bound minute books are used, the pages must be numbered consecutively from the beginning of the book to the end of the book prior to any entry being made therein.
- (3) Every sheet of typewritten, lithographed or printed minutes must be affixed to each numbered page of the minute book by means of adhesive paste or glue spread over the entire surface of the reverse side of the typewritten, lithographed or printed sheet.
- (4) Where minutes are inserted in stub pages of a permanently bound minute book those stub pages must be numbered consecutively from the beginning of the book to the end of the book and each stub page must have the same number on the front side and on the reverse side of that stub page.

- (5) A single sheet of typewritten, lithographed or printed minutes must be affixed to each stub page by means of adhesive paste or glue spread over the whole length of the reverse side of the sheet in a manner that the number of the stub page is clearly legible on the front side and reverse side of that stub page.

45. Consent to act as director or officer and director's contract to subscribe to shares

- (1) The written consent, contemplated in section [219\(1\)\(a\)](#) of the Act, of a person appointed as an officer or director of a company must be lodged with the company by that officer or director on Form CM 27.
- (2) A director must lodge with the company, as contemplated in section [219\(1\)\(b\)](#) of the Act, the contract to subscribe for shares of a company as qualification shares on Form CM 28.
- (3) The fee payable for the lodgement of the form referred to in subregulation [\(2\)](#) is set out in Item 32 of Annexure 1.

46. Register of directors, officers, auditors and secretaries

- (1) The return of the register of directors, officers, auditors and secretaries contemplated in sections 224(2), 284(4), 288(3), 331(1), 333(1)(a)(i) or the required information in terms of section 328(1)(e)(i) and (ii) must be lodged with the Registrar on Form CM 29.
- (2) The relevant fee payable for the lodgement of the form referred to in subregulation [\(1\)](#) is set out in Item 33 of Annexure 1.

47. Auditors

- (1) Notice of-
 - (a) consent to appointment by;
 - (b) any new appointment of;
 - (c) change of name or particulars of; or
 - (d) resignation by or removal from office of,an auditor, as the case may be, as contemplated in sections 180(3)(d), 277(1) and (2), 278(1), 279(1), 281, 284(1), (2), (3) and (4), 285(1), 286(1), 288(2) and (3), 328(1)(c) and 331(1) must be lodged with the Registrar on Form CM 31 together with Form CM 29.
- (2) The notice, as contemplated in section 279(2), of failure to appoint or reappoint an auditor at an annual general meeting must be lodged with the Registrar on Form CM 30.
- (3) The fee payable for the lodging of Forms CM 30 and CM 31, as the case may be, is set out in Item 34 of Annexure 1.

48. Change of financial year of company

- (1) Any change in the financial year of a company made in terms of section [293\(2\)](#) or [335\(3\)](#) of the Act must be lodged with the Registrar on Form CM 32.
- (2) The fee payable for the lodgement of the form referred to in subregulation [\(1\)](#) is set out in Item 35 of Annexure 1.

49. Application for group annual financial statements not to deal with subsidiary

- (1) The application, in terms of section [299\(3\)](#) of the Act, by a company for approval that its group annual financial statements need not deal with a subsidiary or that no group annual financial statements are required must be lodged with the Registrar on Form CM 33.

- (2) The fee payable for the lodgement of the form referred to in subregulation (1) is set out in Item 36 of Annexure 1.

50. Provisional annual financial statements and annual financial statements of a company

- (1) The certified copy or copies of annual financial statements of a public company and the group financial statements of the group of companies to which the public company forms part, if any, and the annual financial statements of every private company which is a subsidiary of that public company, required to be send to the Registrar in terms of section 306(5) of the Act, must be lodged with the Registrar on Form CM 34.
- (2) An application, in terms of section 306(6) of the Act, by a public company for exemption from the lodgement of annual financial statements of every private company which is a subsidiary of that public company must be lodged with the Registrar on Form CM 52.
- (3) An application, in terms of section 311(3) of the Act, by a member of a private company for the lodgement of provisional annual financial statements of that private company with the Registrar must be lodged by that member with the Registrar on Form CM 50.
- (4) The copy of provisional annual financial statements required to be lodged with the Registrar in terms of section 311(3) of the Act must be lodged by the company on Form CM 34.
- (5) The copy of an interim report or provisional annual financial statements required to be lodged with the Registrar in terms of section 313 of the Act must be lodged by the company on Form CM 34.
- (6) The copy of the annual financial statements required to be lodged with the Registrar in terms of section 335(4) of the Act must be lodged by the external company on Form CM 34.
- (7) The fees payable for the lodgement of the forms referred to in subregulations (1) to (6) are set out in Items 37, 38 and 39 of Annexure 1.

51. Application for extension of period to issue provisional annual financial statements

- (1) The application, in terms of section 314(2) read with 299(3) of the Act, by a company for approval that it need not issue half-yearly interim reports as required by section 310 of the Act, must be lodged with the Registrar on Form CM 35.
- (2) The fee payable for the lodgement of the form referred to in subregulation (1) is set out in Items 40 of Annexure 1.

52. Take-over offers

- (1) The copy of the take-over offer, together with its annexure, required to be lodged with the Registrar in terms of section 320(2)(c) of the Act must be lodged by the offeror on Form CM 36.
- (2) The copy of the take-over statement required to be lodged with the Registrar in terms of section 322(3) of the Act, must be lodged by the offeror on Form CM 36.
- (3) The copy of the take-over statement to be issued to the shareholders of the offeree company and to be lodged with the Registrar in terms of section 324 of the Act, must be lodged by the offeror on Form CM 36.
- (4) The fees payable for the lodgement of the forms referred to in subregualtion (1), (2) and (3) are set out in Item 41 of Annexure 1.

[The word “subregulation” is misspelt in the *Government Gazette*, as reproduced above.]

53. Power to acquire shares of minority in take-over scheme

- (1) A notice given by an offeror in terms of section 327 of the Act must be send by registered post to the last known address of every shareholder who has not accepted the offer in order to inform him

or her of the desire of the offeror to acquire the offeree's shares, and such notice must include the following particulars-

- (a) the number and nature of the shares held by the shareholder;
 - (b) the name of the offeror;
 - (c) the price at which the offeror has acquired or proposes to acquire other similar shares of the company;
 - (d) the number and nature of all shares of the company acquired by the offeror;
 - (e) the price at which the offeror desires to acquire the shares of the shareholder who has not accepted the offer; and
 - (f) a notice to the shareholder that the offeror will be entitled and bound to acquire the shares of that shareholder on the terms offered if, within 30 days of the date of the notice, that shareholder has not made an application to the Court to direct otherwise.
- (2) A notice given by an offeror in terms of section [327\(3\)\(a\)](#) of the Act must be sent to all the holders of the remaining shares or of the remaining class of shares, as the case may be, by registered post to that shareholder's last known address, and must include the following particulars-
- (a) the name of the offeror, and if the offeror is a company which has subsidiaries, the names of the subsidiaries;
 - (b) the name of the company of which the offeror has acquired nine-tenths of the shares;
 - (c) the number and description of shares acquired by the offeror or its subsidiaries and the price paid for those shares under the scheme or contract;
 - (d) the number and description of the shares, which according to the records of the company are held by the shareholder to whom the notice is addressed;
 - (e) the fact that the shareholder to whom the notice is addressed may within three months require the offeror to acquire his or her shares; and
 - (f) that, if notice is given in terms of paragraph [\(e\)](#) by such shareholder, the offeror will be entitled and bound to acquire the shares of such shareholder on the terms on which under the scheme or contract the shares of shareholders who have accepted the offer were transferred to him or her, or on other terms as may be agreed on, or which the Court on the application of either the offeror or the shareholder may order.
- (3) Where a company has issued share warrants to a bearer, the notice referred to in subregulation [\(1\)](#) or [\(2\)](#) which is required to be sent to shareholders who have not accepted the offer, must be published in two newspapers circulating nationally in Namibia.
- (4) If it is known to the offeror that some or all of the bearers of the share warrants referred to in subregulation [\(3\)](#) are not resident in Namibia, the offeror must report this fact to the Registrar, and inform him or her of the names of the countries where those bearers are known to reside.
- (5) The Registrar may, on receipt of a report in terms of subregulation [\(4\)](#), order that, as an additional form of notice, an advertisement be published in one or more newspapers circulating in the country concerned, or that the additional form of notice be given in any other manner the Registrar considers appropriate.
- (6) Compliance with an order of the Registrar under subregulation [\(5\)](#) is considered sufficient notice to the bearers of the share warrants.

54. External company to have person authorised to accept service

- (1) Notice of-
 - (a) the appointment of;

- (b) the withdrawal by; or
- (c) any change in the name or particulars of,
a person resident in Namibia authorised by an external company to accept on its behalf service of process and any notice required to be served on the company pursuant to sections [328\(1\)\(f\)](#) and [332\(3\)](#) of the Act must be lodged with the Registrar on Form CM 37.
- (2) An authorised person who has withdrawn from an authorisation in terms of section [332\(2\)](#) of the Act must, lodge with the Registrar, Form CM 38 together with two copies of the written notice of a withdrawal.
- (3) The fees payable for the lodgement of the forms referred to in subregulations [\(1\)](#) and [\(2\)](#) are set out in Item 42 in Annexure 1.

55. Registration of external company

- (1) An external company wishing to be registered in Namibia must pursuant to section [328](#) of the Act, lodge the following documents with the Registrar:
 - (a) a certified copy of the memorandum and articles of the company, and if the memorandum or articles are not in the English language, a certified translation of the memorandum or articles in the English language;
 - (b) Form CM 22, by which the company gave notice in terms of section [178](#) of the Act, of the situation of the company's registered office and of its postal address in force at the time of the lodging of that copy;
 - (c) Form CM 29, on which the particulars referred to in section [328\(1\)\(e\)](#) of the Act are recorded;
 - (d) Form CM 31, by which the company gave notice in terms of section [180](#), [277](#), [279](#), [281](#), [284](#), [285](#), [286](#), [288](#), [328](#) or [331](#) of the Act, of the consent to appointment, change of name or the removal of the auditor, or the resignation by the auditor, of the company;
 - (e) Form CM 32, by which the company gives notice of change of its financial year under section [293](#) of the Act;
 - (f) Form CM 37, by which a company gives notice of the name and address of the person authorised by the company to accept service on behalf of the company under section [332](#) of the Act;
 - (g) Form CM 49, by which such external company applies to be registered as a company in Namibia and receives a certificate of registration; and
 - (h) proof of payment of the annual duty payable under section [183](#) of the Act.
- (2) The fees payable for the lodgement of the forms referred to in subregulation [\(1\)](#) are set out in Item 43 of Annexure 1 and in the other relevant parts of Annexure 1.
- (3) The Registrar must, on payment of the fee specified in Item 43 of Annexure 1, register the memorandum of the external company as contemplated in section [328\(2\)](#) of the Act.

56. Changes in memorandum of external company

- (1) An alteration made, in terms of section [334](#) of the Act, to the memorandum of an external company must be lodged with the Registrar on Form CM 39.
- (2) The fee payable for the lodgement of the form referred to in subregulation [\(1\)](#) is set out in Item 44 of Annexure 1.

57. Appointment as liquidator, provisional judicial manager and final judicial manager

- (1) A person appointed as a liquidator in terms of section [382](#) of the Act must lodge, with the Registrar, Form CM 40 together with a copy of the certificate of appointment issued by the Master.
- (2) A person appointed as a provisional judicial manager in terms of section [435\(b\)](#) of the Act must pursuant to section [436\(b\)](#) of the Act lodge, with the Registrar, Form CM 40 together with a copy of the letter of his or her appointment.
- (3) A person appointed as a final judicial manager in terms of section [438](#) of the Act must pursuant to section [439\(d\)](#) of the Act lodge, with the Registrar, Form CM 40 together with a copy of the judicial management order and the Master's letter of appointment, or if a judicial management order is cancelled, a copy of such order.
- (4) The fees payable for the lodgement of the forms referred to in subregulations [\(1\)](#), [\(2\)](#) and [\(3\)](#) are set out in Item 45 of Annexure 1.

58. Manner of transfer of securities

The broker's transfer form referred to in section [141](#) of the Act must be as set out in Form CM 41, and the securities transfer form referred to in that section must be as set out in Form CM 42.

59. Particulars of directors of dissolved companies

- (1) The particulars of each director of a company required to be send by a liquidator to the Registrar pursuant to section [427\(2\)](#) of the Act must be send in duplicate to the Registrar on the relevant part of Form CM 43.
- (2) On receipt of the particulars supplied under subregulation [\(1\)](#), the Registrar must complete the relevant part of Form CM 43 and, as required by section [427\(3\)](#) of the Act, send to each director a copy of the completed form together with a copy of any statement made by the liquidator in terms of subsection (2) of that section.
- (3) The fee payable for the sending of the document referred to in subregulation [\(1\)](#) is set out in Item 46 of Annexure 1.

60. Fees for late submissions

The fees for failure to lodge any return or other document, other than to pay any annual duty, as contemplated in section [186](#) of the Act are set out in Item 49 of Annexure 1.

61. Lodgement of additional copy of certain prescribed forms

The Registrar may by written notice sent to a company or an officer of that company at the registered office or postal address of the company, require the company or the officer of the company to lodge with him or her within a period stated in the notice, which may not be less than 30 days, an additional copy of-

- (a) Form CM 22, by which the company gave notice in terms of section [178\(2\)](#) of the Act of the situation of the company's registered office and of its postal address in force at the time of the lodging of that copy;
- (b) Form CM 29, on which the company lodged in terms of the provisions of section [224\(2\)](#) of the Act, a return reflecting at the time of the lodging of that copy the contents of the register referred to in section [223](#) of the Act; or
- (c) Form CM 31, by which the company gave notice in terms of section [180](#), [277](#), [279](#), [281](#), [284](#), [285](#), [286](#), [288](#), [328](#) or [331](#) of the Act, of the consent to appointment, change of name or the removal of the auditor, or the resignation by the auditor, of the company.

62. General offence and penalty

Unless another offence and penalty is provided for elsewhere in the Act or in these regulations, a company or any person concerned that contravenes or fails to comply with any of the provisions of these regulations commits an offence and is liable on conviction to a fine not exceeding N\$2000,00 or to imprisonment not exceeding six months, or to both such fine and such imprisonment.

63. Repeal of regulations

- (1) The Companies Administrative Regulations, 1973, promulgated under Government Notice R1948 of 19 October 1973, as amended by Government Notices R2384 of 14 December 1973, R119 of 17 January 1975, R1665 of 10 September 1976, R1911 of 22 October 1976, R787 of 7 May 1977, R2044 of 7 October 1977, R1390 and R1391 of 30 June 1978 and Government Notice No. 13 of 12 February 1997 are repealed.
- (2) The Standing Advisory Committee Regulations, 1973, promulgated by Government Notice R1949 of 19 October 1973, are repealed.

64. Savings

- (1) Despite the repeal of the regulations in regulation 63, anything done or act performed under any of those repealed regulations before the commencement of these regulations, remains valid and in force after the commencement of these regulations and, if the thing or act relates to company, the thing or act remains valid until such company is deregistered, wound up or otherwise ceases to exist.
- (2) Any acts performed or documents drawn up or altered in relation to a company after the commencement of these regulations must comply with the Act and these regulations.

65. Short title and commencement

These regulations are called the Companies Administrative Regulations, 2010, and come into operation on 1 November 2010.

ANNEXURE 1

FEES AND DUTIES

1. The fees and duties set out in this Annexure are payable in terms of the Act and these Regulations.
2. Payments must be made as prescribed in regulation 8 and 9.
3. This Annexure is effective as from the date on which these Regulations come into operation.

| Item | Services | | Fee payable (N\$) | Corresponding CM form (if any) | |
|------|--|---|--|--------------------------------|---|
| 1. | Examination of documents and drafts of documents (excluding prospectuses), per document or draft (regulation 6). | | 100,00 | - | |
| | Issuing of a typed certificate in respect of the contents of a statutory document or part thereof (per document) (section 8(1) of the Act and regulation 6). | | 50,00 | - | |
| 2. | Inspection of or copies of, as the case maybe: | | | | |
| | (a) | a company file with the Registrar (section 8 of the Act and regulation 10)- | | | |
| | | (i) | inspection in person; | 5,00 | - |
| | | (ii) | copies on written request (includes up to 12 photocopies of a document, thereafter N\$0,50 per copy for each page of the document exceeding 12 pages - certification excluded); | 10,00 | - |
| | (b) | the central register of directors (section 8 of the Act and regulation 10)- | | | |
| | | (i) | inspection in person; | 5,00 | - |
| | | (ii) | copies on written request (includes up to 12 photocopies of a document, thereafter N\$ 0,50 per copy for each page of the document exceeding 12 pages - certification excluded); | 10,00 | - |
| | (c) | the register of members (section 120(1) of the Act and regulation 10); | | 10,00 | - |
| | (d) | copies of inspector's report (includes up to 12 photocopies of the report, thereafter N\$0,50 per copy for each page of the report exceeding 12 pages (section 269 of the Act and regulation 10). | | 10,00 | - |

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| 3. | (a) | Photocopy of document, size approximately 298 mm by 210 mm or smaller (per copy) (regulation 10). | 1.00 | - |
| | (b) | Photocopy on paper reproduced from microfilm (per copy) (regulation 10). | 1.00 | - |
| 4. | Certification of a document, or part of a document (per document) (regulation 5). | | 10,00 | - |
| 5. | Registration of a special resolution for the conversion of one type or form of a company into another type or form of a company (section 30(1) of the Act and regulation 13). | | 40,00 | CM 45 |
| | | | 80,00 | CM 26 |
| 6. | Reservation of a name, a shortened form of a name or a defensive name (sections 48(1) or 49 of the Act and regulation 14). | | 50,00 | CM 5 |
| | Extension of the period of the reservation of a name, a shortened form of a name or a defensive name (section 48(3) and 49(2) of the Act and regulation 14). | | 50,00 | CM 6 |
| 7. | Registration of a shortened form of a name (section 49(1) of the Act and regulation 15). | | 30,00 | CM 7 |
| | Registration of a defensive name for two years (section 49(2)(a) of the Act and regulation 15). | | 250,00 | CM 8 |
| | Renewal of the registration of a defensive name (section 49(2)(b) of the Act and regulation 15). | | 100,00 | CM 8A |
| 8. | Registration of a change of a name (section 50(1) of the Act and regulation 16). | | 30,00 | CM 9 |
| | | | 80,00 | CM26 |
| | Registration of a change of a shortened form of a name (section 50(2)(a) of the Act and regulation 16). | | 30,00 | CM 9A |
| | Deregistration of a shortened form of a name (section 50(2)(b) of the Act and regulation 16). | | 30,00 | CM 9B |
| 9. | Consideration of objection contemplated in section 51(2) of the Act (regulation 16). | | 350,00 | - |
| 10. | (a) | Registration of memorandum and articles of a company (section 68(1) and regulations 17 and 18). | 100,00 | CM 2 |

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| | | | | CM 4 |
| | | | | CM 49 |
| | (b) | Additional fee in respect of registration of memorandum and articles (section 68(1))- | | |
| | | (i) | a company having a nominal share capital having shares of par value, for each thousand Namibian dollars or part thereof- | 5,00 CM 2 |
| | | (ii) | a company having shares of no par value, for each thousand shares or part thereof- | 5,00 CM 2 |
| | | (iii) | a company having both shares of par value and shares of no par value, the aggregate of the amounts calculated on the basis laid down in paragraphs (b)(i) and (ii) of this item. | 5,00 CM 2 |
| 11. | Submission of a certificate of consolidation of articles (section 66 of the Act and regulation 19). | | 45,00 | CM 10 |
| 12. | Certification of additional copies of documents by the Registrar (per document) (regulation 23). | | 5,00 | CM 51 |
| 13. | Increase of share capital for shares of a par value, for each thousand Namibian dollars, or part thereof, by which share capital is increased (section 81(2)(a) of the Act and regulation 24). | | 5,00 | CM 11 |
| | Increase of share capital for shares with no par value for each thousand Namibian dollars, or part thereof, calculated by multiplying the number by which the number of the shares has been increased by the value of each certified share (section 81 (2)(b) of the Act and regulation 24). | | 5,00 | CM 11 |
| | Registration of a special resolution to approve the acquisition of shares issued by that company (section 89(1) of the Act and regulation 24). | | 80,00 | CM 14 |

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| 14. | Statement of payment of commission on shares (section 86 of the Act and regulation 25). | 10,00 | CM 12 |
| 15. | Lodgement of allotment of shares (section 99(3) and (4) of the Act and regulation 26). | 10,00 | CM 15 |
| | | | CM 16 |
| 16. | Application for extension of time (sections 102(1), 185, 187(4) and 314(3) of the Act and regulation 27). | 50,00 | CM 17 |
| 17. | Registration of an order by the Court (sections 260(5), 317(7) and 319(4) of the Act and regulation 28). | 20,00 | CM 18 |
| 18. | Redeeming of redeemable preference shares (section 104 of the Act and regulation 29). | 10,00 | CM 19 |
| 19. | Variation of rights in respect of shares of a company (section 108(3) of the Act and regulation 30). | 10,00 | CM 20 |
| 20. | Registration of a written statement of an offer of shares of a public company (section 109(a) of the Act and regulation 31). | 250,00 | - |
| 21. | Notice of places where registers are kept (section 114(2), 117, 136, 223(4), 238(2) and 248(2) of the Act and regulation 32). | 10,00 | CM 21 |
| 22. | Fee for disclosure of beneficial interest in securities (section 146(7) of the Act and regulation 33): | | |
| | In respect of each nominee | 10,00 | - |
| | Maximum fee | 1500,00 | - |
| 23. | Application for exclusion of members or debenture holders from rights offer (section 148(2) of the Act and regulation 34). | 75,00 | - |
| 24. | Registration of a letter of allocation (section 153(1) of the Act and regulation 35). | 25,00 | - |
| 25. | Registration of prospectus (section 163(1) of the Act and regulation 36). | 500,00 | - |
| 26. | Notice of postal address and registered office of a company (section 178 of the Act and regulation 37). | 10,00 | CM 22 |

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| 27. | Issuing of a certificate to commence business (section 180 of the Act and regulation 38). | 60,00 | CM 46 |
| 28. | Lodgement of annual return (section 181(1) and 336 of the Act and regulation 39). | 100,00 | CM 23 |
| 29. | Lodgement of annual duties (section 182 and 183 of the Act and regulation 40). | 100,00 | CM 23 |
| 30. | Fee per day for failure to hold annual general meeting (section 187(8) of the Act and regulation 42). | 10,00 | - |
| | Maximum fee (section 187(8) of the Act and regulation 42). | 100,00 | - |
| 30A. | Call or direct the calling that an annual meeting or a general meeting must be held (sections 187(4), 187(5) and 190 of the Act and regulation 42). | 40,00 | - |
| 31. | Registration of consent to waive period of notice of meeting to pass special resolution (section 207(5) of the Act and regulation 43). | 10,00 | CM 25 |
| | Registration of a special resolution (section 208(1) of the Act and regulation 43). | 80,00 | CM 26 |
| 32. | Director's contract to subscribe to shares (section 219(1)(b) of the Act and regulation 45). | 10,00 | CM 28 |
| | Written consent lodged within a further period as contemplated in section 219(3) of the Act (regulation 45). (Note that this prescribed amount is payable in addition to the fee payable on lodgement of CM 29.) | 10,00 | - |
| 33. | Register of directors, officers, auditors and secretaries (section 223, 224(2), 284(2) and (4), 288(3), 328(1), 331 and 333 of the Act and regulation 46). | 10,00 | CM 29 |
| 34. | Notice of failure to appoint or reappoint auditor (section 279(2) and regulation 47). | 10,00 | CM 30 |
| | Notice of, consent to appointment, change of name, or resignation by or removal of auditor (sections 277(1), 279(2), 284(1) to (4), 285, 286, 288(2), 328(1)(c), 331 and regulation 47). | 10,00 | CM 31 |
| 35. | Change of the end of the financial year of a company (sections 293(2) and 335(3) of the Act and regulation 48). | 30,00 | CM 32 |
| 36. | Application for approval that group annual financial statements need not deal with a subsidiary (section 299(3) of the Act and regulation 49). | 80,00 | CM 33 |

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| 37. | Application by a public company for exemption from lodging annual financial statements in respect of subsidiaries (section 306(6) of the Act and regulation 50). | 20,00 | CM 52 |
| 38. | Application by a member of a private company requesting the submission of provisional financial statements of that private company (section 311(3) of the Act and regulation 50). | 40,00 | CM 50 |
| 39. | Lodgement of annual financial statements and group annual financial statements, provisional annual financial statements of a company and an external company (sections 306(5), 311(3), 313 and 335(4) of the Act and regulation 50). | 10,00 | CM 34 |
| 40. | Approving that interim reports need not be issued (section 314(2) read with section 299(3) of the Act and regulation 51). | 40,00 | CM 35 |
| 41. | Take-over offer and take-over statement (section 320(2)(c), 322(3) and 324 of the Act and regulation 52). | 10,00 | CM 36 |
| 42. | The appointment by an external company of an authorised person (sections 328(1)(f) and 332(3) of the Act and regulation 54). | 10,00 | CM 37 |
| | Two copies of the written notice of a withdrawal by an authorised person (section 332(2) of the Act and regulation 54). | 10,00 | CM 38 |
| 43. | Registration of a memorandum of an external company (section 328 of the Act regulation 55). | 100,00 | CM 49 |
| 44. | Registration of an alteration made to the memorandum of an external company (section 334 of the Act and regulation 56). | 50,00 | CM 39 |
| 45. | Appointment of liquidator, provisional judicial manager and final judicial manager (section 382(5)(a), 436(b) and 439(1)(d) (i) and (ii) of the Act and regulation 57). | 10,00 | CM 40 |
| 46. | A copy of particulars and a copy of a statement by the Registrar (section 427(3) of the Act and regulation 59). | 10,00 | CM 43 |
| 47. | Statement by each director regarding adequacy of capital of company (section 180(3) of the Act and regulation 38(1)(b)). | 25,00 | CM 47 |
| 48. | Affidavit regarding adequacy of capital of company (section 180(2) of the Act and regulation 38(1)(a)). | 25,00 | CM 48 |
| 49. | Fees for late submissions/failure to lodge returns (Section 186 of the Act and regulation 60). | 150,00 | CM 15 |

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| | | | CM 23 |
| | | | CM 26 |
| | | | CM 29 |
| | | | CM 31 |

ANNEXURE 2

LIST OF FORMS

| Number of Form | Name of Form |
|----------------|---|
| CM 1 | Certificate of incorporation of a company having a share capital |
| CM 2 | Memorandum of association a company having a share capital |
| CM 3 | Certificate of incorporation of a company not having a share capital |
| CM 4 | Memorandum of association of a company not having a share capital |
| CM 5 | Application for reservation of a name or a shortened form of a name or a defensive name of a company |
| CM 6 | Application for extension of reservation of name or a shortened form of a name or a defensive name of a company |
| CM 7 | Application for registration of shortened form of a name of a company |
| CM 8 | Application for registration of defensive name of a company |
| CM 8A | Application for the renewal of registration of defensive name of a company |
| CM 9 | Application for registration of a change of name of a company and the certificate for registration of a change of a name of a company is attached thereto |
| CM 9A | Application for change of shortened form of name of company and the certificate of change of the shortened form of a name of a company |
| CM 9B | Application to deregister a shortened form of name of company |

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| CM 10 | Certificate of consolidation of articles |
| CM 10A | Submission to consolidate the articles of a company |
| CM 11 | Payment of fees on increase of capital and certificate to be completed by auditor |
| CM 12 | Statement of payment of commission on shares |
| | [In the Government Gazette, an empty row appears here. There is no “CM 13”.] |
| CM 14 | Return of acquisition by a company of shares issued by it / Payments to shareholders |
| CM 15 | Return of allotment of shares |
| CM 16 | Return of allotments which have become void |
| CM 17 | Application for extension of time |
| CM 18 | Registration of a copy or certified copy of Court Order |
| CM 19 | Notice of redemption of redeemable preference shares |
| CM 20 | Notice of variation of rights in respect of shares |
| CM 21 | Notice of place where registers are kept |
| CM 22 | Notice of registered office and postal address of company |
| CM 23 | Annual return and Certificate in terms of section 181(4) of the Act |
| CM 25 | Consent to waive period of notice of meeting to pass a special resolution |
| CM 26 | Special Resolution |
| CM 27 | Consent to act as director or officer |

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| CM 28 | Director's contract to take shares of company as qualification shares |
| CM 29 | Contents of register of directors, auditors, and officers |
| CM 30 | Notice of failure to appoint or reappoint an auditor at AGM |
| CM 31 | Notice: Auditor's consent to appointment / Change of Auditor firm's name / Resignation of Auditor / Removal of Auditor |
| CM 32 | Change of the end of the current financial year |
| CM 33 | Application to Registrar that group annual financial statement need not deal with subsidiary |
| CM 34 | Lodgement of financial statements/Interim reports |
| CM 35 | Application not to issue interim reports |
| CM 36 | Take-over offer and take-over statement |
| CM 37 | Notice of person authorised to accept service on behalf of external company |
| CM 38 | Notice by person authorised to accept service on behalf of external company to terminate authorisation |
| CM 39 | Changes in memorandum of external company |
| CM 40 | Appointment as liquidator / provisional judicial manager / final judicial manager |
| CM 41 | Broker's transfer form |
| CM 42 | Securities transfer form |
| CM 43 | Director of dissolved company within the meaning of section 427 |

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| CM 44 | Articles of association of a company having a share capital - Adopting Schedule 1 |
| CM 44A | Articles of association of a company having a share capital - Not adopting Schedule 1 |
| CM 44B | Articles of association of a company not having a share capital - Not adopting Schedule 1 |
| CM 44C | Signatories to the articles of association |
| CM 45 | Registration of the conversion of one type or form of company into another type or form of company |
| CM 46 | Application for certificate to commence business |
| CM 47 | Statement by each director regarding adequacy of capital of company |
| CM 48 | Affidavit pursuant to section 180(2) of the Act |
| CM 49 | Application for the registration of memorandum of external company |
| CM 50 | Application for provisional annual financial statements in respect of a private company |
| CM 51 | Certification of additional copies of documents lodged for registration |
| CM 52 | Application by a public company for exemption from lodging annual financial statements in respect of subsidiaries |

ANNEXURE 3

FORMS CM 1 TO CM 52

[In the *Government Gazette*, the heading to Annexure 3 appears above Annexure 4, but the forms referred to appear below Annexure 4. This arrangement has been replicated here.]

ANNEXURE 4**PRINTING INSTRUCTIONS TO CM FORMS**

The printing instructions for CM Forms are provided in the second column below, the first column indicating the relevant CM form to which the instructions relate.

| CM Form | Printing instruction |
|-------------------|--|
| CM 1 | Printing specifications: Size A4; good quality paper; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 2 | Printing specifications: Size A4; good quality paper; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 2 Part A | Printing specifications: Size A4; good quality paper; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 2 Part B | Printing specifications: Size A4; good quality paper; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 2 Part C | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 2 Part D | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 3 | Printing specifications: Size A4; good quality paper; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 4 - first page | Printing specifications: Size A4; good quality paper; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 4 Part A | Printing specifications: Size A4; good quality paper; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 4 Part B | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |

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| CM 5 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 6 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 7 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 8 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 8A | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 9 - first page | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 9 - second page | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |

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| CM 9A - first page | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 9B | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 10 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 11 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 12 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 14 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 15 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 16 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate |

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| | headings; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 17 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 18 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 19 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 20 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 21 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 22 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |

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| CM 23 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 25 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 26 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 27 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 28 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 29 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 29 - page four | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |

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| CM 30 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to be printed on one page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 31 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 32 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 33 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 34 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 35 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 36 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; tear off portion to fit Companies Office window envelope; |

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| | printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 37 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 38 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 39 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 40 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 41 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 42 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 43 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; second page to be printed on reverse side |

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| | of first page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 44 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 44A | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 44B | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 44C | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 45 - first page | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 45 - second page | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 46 - first page | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |

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| CM 46 - second page | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 47 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 48 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 49 - first page | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 49 -second page | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 50 - first page | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 50 - second page | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; this page to fit on reverse side of previous page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |

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| CM 51 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |
| CM 52 | Printing specifications: Size A4; good quality paper; adequate spacing to be allowed for typewritten information to be inserted under appropriate headings; complete Form to fit on single page; tear off portion to fit Companies Office window envelope; printer's proofs and sample paper to be approved by the Registrar of Companies, Windhoek |

Forms CM 1 to CM 52

[Editorial note: The forms have not been reproduced.]