



Companies and Intellectual
Property Commission

a member of **the dti** group

PRACTICE NOTE 4 OF 2014

MERGER AND AMALGAMATION FILING PROCEDURE (COR89)

This practice note is issued in terms of Regulation 4 of the Companies Regulation, 2011 and is applicable to **profit companies**.

The following forms and supporting documents are required by the Companies and Intellectual Property Commission (CIPC) when submitting a CoR89. The form CoR89 with supporting documents must be submitted to CoR89@cipc.co.za.

Documents and supporting documents to be submitted:

- CoR89 (duly completed including customer code and signature of an active director as per the CIPC register);
- Certified ID copy of the owner of the customer;
- Resolution by the company resolving to the changes contained in the CoR89 (e.g. formation of a new company, deregistration of existing company(ies) or amending an Memorandum of Incorporation of a company (ies);
- If CoR89 is accompanied by new company formation(s):-
 - New company application with all supporting documents for such registration – kindly refer to www.cipc.co.za/index.php/register-your-business/companies/ for guidance on documentary requirements;
- If CoR89 is accompanied by deregistrations:-
 - Certified ID copy of an active director;
- If CoR89 is accompanied by an amendment to the MOI of company(ies):
 - CoR15.2 with all supporting documents for such application – kindly refer to [www.cipc.co.za/index.php/maintain-your-business/changes to management, admin & governance/](http://www.cipc.co.za/index.php/maintain-your-business/changes-to-management-admin-&-governance/) for guidance on the documentary requirements.

Before submitting the form CoR89 which is accompanied by a deregistration, kindly ensure that all annual returns for the company (ies) to be deregistered is up to date. Further, it is not necessary that the CoR89 be accompanied by any contract(s) relating to the merger / amalgamation transaction.

Yours sincerely,

Adv. Rory Voller

Deputy Commissioner: CIPC

13. October 2014