



Companies and Intellectual
Property Commission

a member of **the dti** group

PRACTICE NOTE

DEAR VALUED CUSTOMER

Procedures in relation to amendments to Auditors or Company Secretary (done by way of Form CoR44) are prescribed in Section 85 of the Companies Act, Act 71 of 2008 ("the Act"), read together with Regulation 44(1) of the Regulations under the Act.

In order to minimize rejections of these applications for amendments due to non-compliance, kindly take note of the following:-

1. The application submitted must be an original. No copies or faxes will be accepted
2. The applicant or signatory to the CoR 44 must attach an original certified copy of his/her ID
3. In the event that the proposed auditor is a juristic person, such juristic person must appoint a designated auditor who must be a natural person
4. Where the form requires the details of the "Office", such "office" must be reflected as e.g. "auditor" or "company secretary". It is incorrect to complete this section of the form by providing the physical address of an office
5. Due to the limited space available on the CoR 44 forms, companies are kindly requested to provide the address details of the auditor on an annexure to the form. Where such information is not provided, the business address will be used as an address of an auditor.

Yours sincerely

Mrs Astrid Ludin
Commissioner
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