



CAC TO COMMENCE ENFORCEMENT OF DISCLOSURE REQUIREMENTS FOR COMPANY BUSINESS LETTERS

The Corporate Affairs Commission ("**CAC**" or the "**Commission**") issued a public notice on 8th July 2026 ("**Public Notice**") informing all companies registered under the Companies and Allied Matters Act, 2020 (or any enactment repealed by the Act) ("**CAMA**"), that with effect from 1 August 2026 ("**Compliance Deadline**"), it will commence full enforcement of the statutory disclosure requirements applicable to company business letters as provided in Sections 304(1) & (2) and 729 (1)(c) of CAMA.

A combined reading of Section 304(1) and Section 729(1)(c) of CAMA, and the Public Notice requires that every business letter on or in which a company's name appears and which are issued or sent by the company must state the following particulars:

- (a) registered name
- (b) registration number;
- (c) registered address; and
- (d) particulars of every director including:
 - i. first name or initials and surname;
 - ii. former names (where applicable); and
 - iii. nationality, in the case of a foreign director.

While CAMA does not define the term "business letter", it is our view, the term should be interpreted broadly to include formal written communications issued by a company in the ordinary course of business, including letters, notices, resolutions and circulars.

Accordingly, the most practical approach to compliance is to update the company's letterhead and standard document templates to include all prescribed particulars, thereby ensuring that the disclosure requirements are consistently reflected across all relevant documents.

We recommend that companies, before the Compliance Deadline undertake the following:

- a. Conduct a comprehensive review of all existing letterheads and business document templates to identify any gaps in compliance with the applicable statutory disclosure;
- b. Amend all letterheads and document templates to include the prescribed particulars required under CAMA and the registered address required by the Public Notice; and
- c. Establish an internal process to ensure that letterheads and document templates are promptly updated whenever there is a change in the company's directors or other prescribed corporate particulars.

Please click [here](#) to view the Public Notice.



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