

## Practice Direction No. 1 of 2004

### Printing of Company Registration Number on Documents

1. This Practice Direction is issued to draw the attention of companies to the amendments to section 144 of the Companies Act
2. On 6 February 2004, Parliament passed the Companies (Amendment) Act 2004. One of the amendments was to section 144, which deals with the publication of the company name on its seal and business documents.
3. With effect from 1st October 2004, the Companies Act will require every company to have the registration number (in addition to its registered name) on all business letters, statements of account, invoices, official notices and publications of or purporting to be issued or signed by or on behalf of the company. Bills of exchange, promissory notes, indorsements, cheques, orders, receipts and letters of credit issued by or purporting to be issued or signed by or on behalf of the company only need to have the company's registered name appearing on them. The rationale for the amendment is that the company registration number acts as a unique identifier distinguishing one company from another.
4. Please refer to the table below to see what documents are required to reflect the company registration number.

Document	Need to print registration number?
1. Business letters	Yes
2. Statements of account	Yes
3. Invoices	Yes
4. Official notices and publications of or purporting to be issued or signed by or on behalf of the company	Yes
5. Bills of exchange	No
6. Promissory notes	No
7. Indorsements	No
8. Cheques	No
9. Orders	No
10. Receipts	No
11. Letters of credit issued by or purporting to be issued by or on behalf of the company	No

5. For documents not specifically mentioned in section 144(1A), ACRA will leave it to companies and their professional advisers to decide if the company registration number should be printed, bearing in mind the rationale for the requirement. Please refer to Annex

A for a list of the commonly asked questions and ACRA's responses. (These issues were compiled from questions asked by members of SAICSA.)

6. For companies that have already printed the year's supply of letterheads and dormant companies, a rubber stamp with the company registration number is sufficient to meet the new legal requirement.

Issued on 1 April 2004.

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## Annex A

Format of printing company registration number	No, there is no specific format.
Is there a specific format as to where the company registration number should be printed (right, centre, left, on top or below the company name)?	
Types of documents that should include company registration number	It is not possible to list exhaustively all the items that can be regarded as "official notices and publications". Printing the registration number is to the company's benefit as it reduces the likelihood of public confusion. For items not specifically mentioned in section 144(1A), RCB (now ACRA) will leave it to the companies and their professional advisers to decide whether to print the company registration, bearing in mind the rationale for the amendment. Section 144(1A) prescribes the minimum requirement.
(A) There should be broad guidelines provided so that companies are clear what constitutes official notices and publications. E.g. does this include the Company's signboard, product brochures, general notice in newspaper such as removal notice, etc.? Hence, depending what falls within this categorization, timing of implementation may have great financial impact on some companies.	
(B) For the purpose of clarity, it would be good if RCB can provide guidance on the type of documents (though may not be exhaustive) which are required to contain the company's registration number, for example facsimile, electronic mails, agreements, marketing brochures, etc.	
(C) Do we have to include the company registration number in name cards, job advertisements, "With Compliments" slips, business cards, fax transmissions, delivery orders, purchase orders, common seal, marketing brochures, electronic mails, agreements?	Section 144(1A) does not require orders or common seals to reflect the registration number.
Receipts/Promissory Notes	
Does this mean that receipts and promissory notes (though purported to be signed by the company) are not required to contain the company's registration number?	
	That is correct.

## Statement of Account

Does the "statement of account" mentioned refer to the various statements in the audited accounts or does it refer to Statements of Account reflecting outstanding invoices?

"Statement of Account" is not defined in the Companies Act. However, the usual dictionary meaning refers to a list of financial transactions/ business dealings/debits and credits.

## Existing Stationery and Use of Rubber Stamps

During the transition period, will RCB permit usage of existing stock of stationery?

Yes.

Are rubber stamps with the registration number used on existing stocks of letterheads acceptable?

Use of a rubber stamp with the company registration number is a sufficient measure.

Can RCB provide a sample of how the registration number on the rubber should be indicated?

RCB (now known as ACRA) is not and should not be imposing restrictions on how the registration number should be printed.

Some of the dormant companies' stationery is seldom used; will RCB allow companies to stamp the company registration number on letterheads and invoices?

Yes.

## Holding and Subsidiary Companies

In issuing business letters, quite often we use the letterhead of the holding company to address issues relating to subsidiary and/or associated companies or matters relating to the group as a whole. Under this circumstance, it may be misleading to quote the registration number of the holding company on the letterhead, and the alternative of quoting the company registration number of each subsidiary will be administratively cumbersome.

If the intention is for the holding company to inform the intended recipients of changes in its subsidiaries, it is acceptable for the letterhead to reflect the registration number of the holding company only.