

PRACTICE DIRECTION NO. 7 OF 2006
IDENTICAL NAMES PROHIBITION FOR ALL ACCOUNTING ENTITIES

1. This Practice Direction sets out the prohibition against the use of identical names applicable to all accounting entities, pursuant to a direction made by the Accounting and Corporate Regulatory Authority (ACRA) to the Public Accounting Oversight Committee (PAOC) under section 19(1)(b) of the Accountants Act 2004.

2. Pursuant to section 19(1)(b) of the Accountants Act 2004, ACRA has directed the PAOC not to accept for registration the name of an accounting corporation, accounting firm or accounting LLP if the name is identical to that of an existing accounting corporation, accounting firm or accounting LLP or any other existing company, firm or LLP.

3. The PAOC will apply the following principles for the purposes of determining whether one name is identical to another -

(a) the following shall be disregarded:

- (i) "The" where it is the first word of the name;
- (ii) "Private", "Pte", "Sendirian", "Sdn", "Limited", "Ltd", "Berhad", "Bhd", "Limited Liability Partnership" and "LLP";
- (iii) the following words and expressions where they appear at the end of the name: "company", "and company", "corporation", "accounting corporation", "public accounting corporation", "PAC", "Incorporated", "Asia", "Asia Pacific", "International", "Singapore", "South Asia", "South East Asia" and "Worldwide", except where the accounting firm, accounting corporation or accounting LLP concerned and the existing company, firm or limited liability partnership registered under the Companies Act, the Business Registration Act or the Limited Liability Partnership Act, respectively, are related¹ to each other;
- (iv) any word or expression which, in the opinion of the Oversight Committee, is intended to represent any word or expression in sub-paragraph (iii) except where the accounting firm, accounting corporation or accounting LLP concerned and the existing company, firm or limited liability partnership registered under the Companies Act, the Business Registration Act or the Limited Liability Partnership Act are related¹ to each other;
- (v) the plural version of the same name;
- (vi) the type and case of letters, spacing between letters and punctuation marks; and

(b) the symbol "&" shall have the same meaning as the word "and".

¹ "related" means related within the meaning of –

- (a) section 6 of the Companies Act 1967;
- (b) regulation 2(2) of the Business Names Registration (Identical Names) Regulations 2015; or
- (c) regulation 2(2) of the Limited Liability Partnerships (Identical Names) Regulations 2005.

Legal Provisions

4. The legal provisions relevant to and referred to in this Practice Direction are:
 - (a) Sections 17, 18, 18A, 19 of the Accountants Act 2004; and
 - (b) Item 4 of the First Schedule to the Accountants (Accounting Corporations, Accounting Firms and Accounting LLPs) Rules.

Further Clarifications

5. Further clarifications can be directed to <https://www.acra.gov.sg/enquiry/>.

Issued on 6 October 2006

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Updated as of 1 July 2023.