

# REGISTRATION PROCEDURE FOR A COMPANY



PREPARED BY:  
*LEGAL SERVICES CELL-BDS*

**Small and Medium Enterprise Development Authority  
Government of Pakistan**

[www.smeda.org.pk](http://www.smeda.org.pk)

## HEAD OFFICE

6<sup>th</sup> Floor, LDA Plaza, Egerton Road, Lahore  
Tel: (042) 111-111-456, Fax(042) 6304926-7  
[legal@smeda.org.pk](mailto:legal@smeda.org.pk)

### REGIONAL OFFICE PUNJAB

8<sup>th</sup> Floor, LDA Plaza,  
Egerton Road,  
Lahore.

Tel: (042) 111-111-456  
Fax: (042) 6304926-7  
[helpdesk@smeda.org.pk](mailto:helpdesk@smeda.org.pk)

### REGIONAL OFFICE SINDH

5<sup>th</sup> Floor, Baharia  
Complex-II, M.T.Khan  
Karachi.

Tel: (021) 111-111-456  
Fax: (021) 5610572  
[helpdesk-khi@smeda.org.pk](mailto:helpdesk-khi@smeda.org.pk)

### REGIONAL OFFICE NWFP

Ground floor  
State Life Building  
The Mall, Peshawar.

Tel: (091) 9213046-47  
Fax: (091) 286908  
[helpdesk-pew@smeda.org.pk](mailto:helpdesk-pew@smeda.org.pk)

### REGIONAL OFFICE BALOCHISTAN

Banglow No.15-A  
Chaman Housing,  
Scheme, Airport, Road,  
Quetta.

Tel: (081) 831623, 831702  
Fax: (081) 831922  
[helpdesk-qta@smeda.org.pk](mailto:helpdesk-qta@smeda.org.pk)

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## INTRODUCTION OF SMEDA

The Small and Medium Enterprise Development Authority (SMEDA) was established with the objective to provide fresh impetus to the economy through the launch of an aggressive SME development strategy.

Since its inception in October 1998, SMEDA had adopted a sectoral SME development approach. A few priority sectors were selected on the criterion of SME presence. In depth research was conducted and comprehensive development plans were formulated after identification of impediments and retardants. The all-encompassing sectoral development strategy involved overhauling of the regulatory environment by taking into consideration other important aspects including finance, marketing, technology and human resource development.

SMEDA has so far successfully formulated strategies for sectors, including fruits and vegetables, marble and granite, gems and jewellery, marine fisheries, leather and footwear, textiles, surgical instruments, transport and dairy. Whereas the task of SME development at a broader scale still requires more coverage and enhanced reach in terms of SMEDA's areas of operation.

Along with the sectoral focus a broad spectrum of services are now being offered to the SMEs by SMEDA, which are driven by factors like enhanced interaction amongst the stakeholders, need based sectoral research, over the counter support systems, exclusive business development facilities, training and development for SMEs and information dissemination through wide range of publications.

## ROLE OF LEGAL SERVICES CELL

The Legal Services Cell [LSC] is a part of Business Development Division of SMEDA and plays a key role in providing an overall facilitation and support to SMEs. The LSC provides guidance based on field realities pertaining to SMEs in Pakistan and other parts of the world.

LSC believes that information dissemination among the SMEs on the existing regulatory environment is of paramount importance and it can play a pivotal role in their sustainable development.

In order to facilitate SMEs at the Micro Level LSC has developed user-friendly systems, which provide them detail description of the Laws, and Regulations including the process and steps required for compliance.

The purpose of this document is to provide SMEs with information pertaining to a company's registration / incorporation procedure. Companies interested in enhancing their understanding about the procedures can also use the document and documentation required to comply with registration procedure. For convenience of the readers a process flow chart and sample of various forms are also included.

What is a company?

Company is legally an entity apart from its members, capable of rights and duties of its own, and endowed with the potential of perpetual succession. It is an 'intricate, centralised, economic, administrative structure run by professional managers who hire capital from the investors'. In other words a company means certain persons registered under the Companies Ordinance, 1984.

The Companies Ordinance, 1984.

This is the most potent statute dealing with the company registration process in Pakistan. Its primary purpose is the promotion of investment and development of economy of Pakistan, and also the healthy growth of the corporate enterprises and the protection of investors and creditors.

Kinds of Companies.

With the increasing complexities of the corporate world, companies take on diverse forms with the passage of time. However, the basic two genres of company remain as follows:

- Private Limited Company

Any one or more persons may by subscribing to a memorandum of association for a lawful purpose may form a private company. (The Companies Ordinance, 1984)

- Public Limited Company

Any three or more persons may form a public limited company, and any seven or more persons may form a listed public company in the same manner and purpose. (The Companies Ordinance, 1984)

Both the companies stated above might either be limited by share, or guarantee, or unlimited.

Company as a mode of business-Advantage.

Where greater mobilization of capital is required, which the resources of a few persons cannot provide, the formation of a company is advisable as this is the only form of business organization which offers the privilege of limiting of members' liability for debts of the company.

Why is it important to register a company?

The Companies Ordinance, 1984 strictly lays down that no company shall be formed for the acquisition of gain through its mode of business unless it is registered as a company under the 'Ordinance'. Hence any person who shall do so in contravention of the provisions of the 'Ordinance' shall be liable for the payment of fine which may extend to Rs. 5000 and also for all the liabilities incurred in the business.

Company Registration Offices. (CRO's)

For the convenience of the general public and the promoters of companies, Securities & Exchange of Pakistan (SECP) has established seven company registrations offices (CROs) at Islamabad, Karachi, Lahore, Peshawar, Faisalabad, Multan and Quetta.

The main function of the CROs is to provide services and guidance in connection with the registration of new companies and also to ensure that their directors comply with the statutory requirements as provided under the Companies Ordinance 1984.

The record of the companies maintained by the given CROs' is public record, and investors, shareholders and other concerned, may inspect the record of any company whenever needed by them and, they may also obtain certified copies of any specific document in accordance with the prescribed procedure.

The Formation, Incorporation and Registration of a Company.

For the sake of convenience, this procedure can be further classified into:

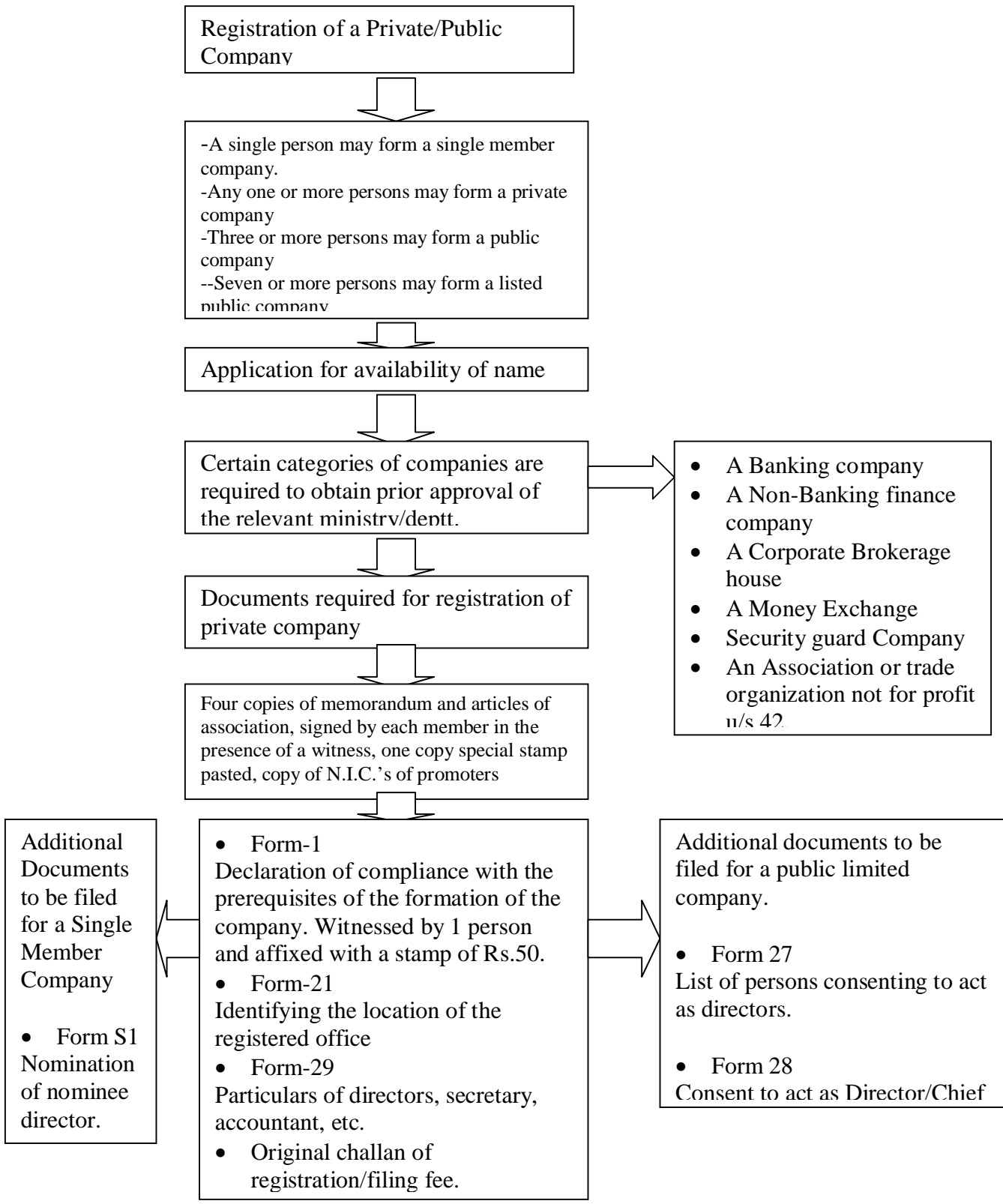
- a) The Pre-Incorporation Stage.
- b) The Post-Incorporation Stage.

Both these stages entail the filing of various documents, fees and stamp duties with the Company Registrar.

### Pre-Incorporation Stage

Certain persons called promoters under take the task of forming a company. In order to register a company the promoters must prepare and file certain documents with the registrar of companies and pay fees and stamp duties. Such documents are to be filed with the Registrar in the province or the part of Pakistan not forming part of a province, as the case may be, in which the registered office of the company is stated by the memorandum to be situated, under section 30 of the Companies Ordinance, 1984.

Formation of a company (Flow-Chart)



The flow chart above presents a brief over view of the forms required in the formation and registration of a company, however the process also involves some further details that are discussed below.

Under section 174 of the Company Ordinance, 1984: --

- (a) Every single member company shall have at least one director;
- (b) Every other private company shall have not less than two directors; and
- (c) Every public company other than a listed company shall have not less than three directors,
- (d) Every listed company shall have not less than seven directors to be elected in a general meeting in the manner provided in this Ordinance.

Prior Approval of the Ministry/Departments etc

With regards to the registration of a new company, the following types of companies require prior approval from the relevant ministry or department, under the Companies Ordinance 1984

A banking company	i) Ministry of Finance ii) State bank of Pakistan
A non-banking finance company (NBFC)	Securities and exchange Commission of Pakistan (under part-viii-A and section 282 of the Companies Ordinance, 1984 read with non-banking Finance Companies (Establishment & Regulations) Rules, 2003
A corporate brokerage house	Stock Exchange under section 8 of the Securities & Exchange Ordinance, 1969 (for transfer of membership card in favor of proposed company)
A money exchange company	State Bank of Pakistan
A company having objects of a security guard company	Ministry of Interior
An association not for profit u/s 42 of the Companies Ordinance, 1984	License from Securities and exchange Commission of Pakistan
A trade organization u/s 42	License from Ministry of Commerce



APPLICATION FOR AVAILABILITY OF NAME

- Application for the availability of the company name must be made to the Registrar accompanied with original challan fee payment of Rs.200
- The name must not be inappropriate, deceptive, designed to exploit or defend any religion, be identical or have a close resemblance with that of an existing company name.
- On receiving the application, the Registrar issues a certificate of availability of name within 2 days if he thinks fit.
- The name is reserved for 30 days from the receiving of the certificate of the availability of name.
- On failure of the promoters to get the company registered within 30 days from the receipt of such certificate, the Registrar may allocate such name to any other applicant seeking the same name.

## Memorandum of Association

- The promoters of the company prepare the memorandum of association.
- It is the most important document of the company.
- It is the charter of the company and defines its powers and states its objectives.

The mandatory contents of the memorandum of association are as follows:

## 1. The name clause

The name clause must include:

- a) The word "Limited" as the last word in case of a Public Limited Company.
- b) The words "(Private) Limited" as the last words in the case of a Private Limited Company.
- c) The words "(SMC-Private) Limited" as the last words of a Single Member Private Limited Company.

## 2. Registered Office Details

This clause must state the address details of the company offices.

## 3. Object Clause

This is the most important part of the memorandum of association and is to be worded immensely carefully. A company cannot legally take up any business that is not authorised by its object clause. The object clause cannot contain any thing contrary to the provisions of the Companies Ordinance, 1984. It is generally very lengthy and the

scope of the company's activities is widened by including the words "and the doing of all such other things incidental or conducive of the environment of the above objects."

#### 4. Liability Clause

The clause must include whether the company is limited by share or guarantee. The effect of this statement is in the event if the company is wound up, the members of the company will not be liable to contribute more than the amount, if any, unpaid on their shares, in case of a company limited by shares. In the case of a company limited by guarantee, the members undertake to contribute a specific amount to the assets of the company.

#### 5. Share Capital Clause

The following information is provided in this clause, except for guarantee companies having no share capital and unlimited companies:

- a) The amount of share capital with which the company is formed and registered.
- b) The division of share capital into shares of fixed amounts.

The memorandum of association must be signed by the subscribers i.e. the first members of the association.

#### Articles of Association

- Following the memorandum of association, are the articles of association, which pertain to the internal management of the company.
- The Articles provide a description of the regulations and by-laws with which the company intends to conduct and regulate its daily working on various issues e.g. transfer of shares, general meetings, voting, notices, etc.
- The subscribers to the memorandum of association must sign the Articles of Association.
- These members may also adopt all or any of the regulations specified in Table A if the First Schedule of the Companies Ordinance, 1984, in case they do not prepare the articles of association.

Documents required to be filed for:

#### A) A Private Limited Company

- I. Photocopies of National Identity Cards or passports in case of foreigners, of all the promoters/subscribers and witnesses to the memorandum and articles of association.
- II. 4 copies of Memorandum & Article of Association of the Company duly signed by each subscriber in the presence of one witness. One copy should be affixed with special adhesive stamps at the rates prescribed under the Stamp Act, 1899 (Table-1).(Annex.1)

- III. Photocopy of certificate of availability of the name issued by the Registrar.
- IV. Form 1 (Annex-2) in triplicate duly filled and signed. This form is the declaration of compliance with the pre-requisites for formation of the Company. Form 1 is also required to be witnessed by one person and it should be affixed with a stamp of Rs. 50/-. This declaration can be made by any one of the following persons:
  - a) An advocate entitled to appear before a High Court/Supreme Court
  - b) A Chartered Accountant/ A Cost and Management Accountant practicing in Pakistan.
- V. The Company is required to notify the whereabouts of its registered office on Form 21 (Annex-3) within 28 days from the date of its incorporation, but to facilitate communication and for the sake of convenience, this form is normally submitted with the registration documents.
- VI. Form 29 (Annex-4) particulars of directors and other officers. In fact the directors are required to be elected by subscribers within 14 days from the date of incorporation, but to facilitate communication and for convenience, this form is normally submitted with the registration documents.
- VII. Original paid challan towards registration/filing/certified copies fee in the authorized branches of Habib Bank Limited or a bank draft/pay order drawn in favor of the Securities and Exchange Commission of Pakistan of the prescribed amount. (Table-II).(Annex.5)
- VIII. Letter of authority on one hundred rupees stamp paper, duly notarized and signed by all promoters, in favor of Advocate/Consultancy firm/or any other person to make good the deficiencies, if any, in memorandum and articles of association as may be pointed out by the Registrar concerned and for the collection of the certificate of incorporation.

#### B) For Public Limited Company

In addition to the documents required to be filed for a private limited company, the public limited company requires the following to be filed as well.

- a) Form 27(Annex.6) i.e. List of persons consenting to act as director.
- b) Form 28(Annex.7) i.e. Consent to act as director/ chief executive.

#### C) Single Member Company

After the promulgation of the Single Member Companies Rules, 2003 as notified through S.R.O. 1086(1)/2003, any single person can form a Single Member Private Limited Company with the pattern and style of name as “abc (SMS-Private) Limited”.

All the requirements for registration of private limited companies given above are also applicable to a Single Member Company. In addition to those, the following further requirements need to be fulfilled:

1. Form S-1 (Annex.8): To nominate at least two individuals, one, to act as a Nominee Director to manage the affairs of the Company in case of death of single member till the transfer of shares to legal heirs and the other individual to act as an alternative Nominee Director in case of non-availability of the Nominee Director. None of these nominees can be member or secretary of the Company.

2. Appointment of Secretary: The Single Member Company is also required to appoint a secretary within fifteen days of its incorporation and notify such appointment on Form 29(Annex.9) within fourteen days of the date of such appointment, but to facilitate communication and for the sake of convenience, this form is normally submitted with the registration documents.

#### D) Company having objects of providing security services

In addition to all the aforementioned documents the following further documents/requirements/information are to be submitted to the Ministry of Interior for the grant of NOC for a security object company:

- Nine additional sets of each of the documents at Nos. 1 and 2 above. It is pertinent to note that the memorandum clause should not contain any business other than related to security business.
- Bio-data of each subscribers/promoters. Ex-army personnel should clearly indicate PA and Corps number and usual residential address of each promoter must be complete and clearly identifiable.
- Four attested photographs of each subscriber.
- Financial position/bank statement of the subscribers (Aggregate wealth should not be less than 1.5 million).

#### E) Company not for profit (U/S 42 of the Companies Ordinance, 1984)

All the requirements/documents given above for registration of a public limited company are also applicable to the registration of a company not for profit.

Besides these requirements, in case of a trade organization, a license issued by Ministry of Commerce and in case of an association not for profit, a license issued by Securities and Exchange Commission of Pakistan is also required.

The application for obtaining the requisite license from the Commission should be accompanied by:

- Memorandum and Articles of Association.
- Bio-data of each promoter.
- Declaration. (To what effect)
- Names of companies in which the promoters of the proposed association hold any office.
- Estimates of annual income and expenditure
- Brief statement of work already done and to be done. (Section 42 & Rule 6)

Foreign company establishing its place of business in Pakistan.

The following requirements have to be fulfilled within 30 days from the date of establishing the place of business of foreign company in Pakistan:

1. Form-38(Annex.10) is to be submitted along with a certified copy of the charter, statute or Memorandum and Article of the company, duly certified by:
  - (a) the public officer in the country where the company is incorporated to whose custody the original is committed  
OR
  - (b) a notary public of the country where the company is incorporated  
OR
  - (c) an affidavit of a responsible officer of the company in the country where the company is incorporated

Provided that the signature or seal of the person certifying shall be authenticated by a Pakistani diplomatic consular or consulate officer.

Provided further that if the charter, required to be submitted, is in other than English language, it has to be translated into English or Urdu language certified by the persons and in the manner given above for certifying the Form-38.

2. Form-39 (Annex.11) notifying address or registered office or principle office of the company.
3. Form-40 (Annex.12) showing particulars of directors, chief executive and secretary (if any) or of any alteration therein.
4. Form-41 (Annex.13) showing particulars of principle officer of the company in Pakistan or of any alteration therein.
5. Form-42 (Annex.14) showing particulars of person(s) resident in Pakistan authorized to accept service on behalf of a foreign company, along with the certified copy of the appointment order, authority letter of board of directors resolution and consent of the principle officer.
6. Form-43 (Annex.15) stating address of the principle place of business in Pakistan of the foreign company.
7. Permission letter from the Board of Investment (BOI) with a specific validity period for opening and maintenance of a branch/liaison office by a foreign company.
8. Power of attorney in the favor of principal officer/authorized person to sign the documents submitted with the registrar. The said power of attorney is to be duly notarized in the country of origin.
9. Copy of NIC of principle officer or in case of foreigner copy of passport.

Conversion of a single member company into multi-members Private Limited Company

A single member company maybe converted into a multi-member Private Limited company by adopting the following procedure:

1. Increase in the number of members from one to more by passing a special resolution to this effect.
2. Transfer of shares to new members within seven days of passing of the special resolution.
3. Alteration in the Articles of Association accordingly within thirty days.
4. Appointment/election of one or more directors, in addition to the existing single director, within fifteen days of passing of the special resolution.
5. Notifying SECP of such appointment/election on Form-29, within fourteen days thereof.
6. Filing a notice in writing to this fact on Form-S-2 (Annex.16) with the Registrar within sixty days of passing of the special resolution.

#### Conversion of multi-members private limited company into a single member company

Any existing multi-members private limited company can be converted into a single member company. For that purpose the following requirements are to be complied with:

1. A special resolution has to be passed for the change of status.
2. Necessary alteration in company's articles has to be made.
3. Approval of the SECP for such change needs to be sought. Application for approval must be submitted in the Form S-4 (Annex.17) within thirty days of passing of the special resolution for change of status into single member company.
4. Transfer of shares in the name of single member within fifteen days of getting approval from the SECP
5. Notification of change in the board of directors on Form-29 within fourteen days from the date of transfer of shares.
6. Filing of a notice of the change of status in the Form S-5 (Annex.18) with the registrar along with a certified copy of the order containing the approval within fifteen days.
7. Filing of Form-S-1, to nominate at least two individual one, to act as a Nominee Director to manage the affairs of the Company in case of death of single member till the transfer of shares to legal heirs and the other individual to act as an alternative Nominee Director in case of non-availability of the Nominee Director, with the registrar within fifteen days. None of these nominees can be member or secretary of the Company.

#### Post Incorporation Stage

The post incorporation stage is almost the same for both the private and public companies with a few minor differences.

#### Private companies after incorporation

1. Private companies may commence business from the date of incorporation.

2. The first annual general meeting is required to be held within eighteen months of incorporation (Section 158). Consequently Form-A (Annex.19) is to be filed with the registrar within 30 days.
3. Subsequent annual general meetings are to be held once every year, within a period of six months following the close of its financial year, and not more than 15 months after the holding of the last AGM.
4. The first election of directors is to be conducted at the first annual general meeting. Re-election should take place every three years. (Section 176 & 178)
5. An annual return prescribed on Form-A is required to be filed with the registrar at the end of each year.
6. In the case of increase in paid-up capital, the company is required to offer new shares to its members. A circular (under section 86(3)) shall be issued to all the members. A copy of this will also be filed with the registrar concerned, and thereafter Form-3 (Annex.20) to be filed within 30 days of the allotment of shares.
7. Any appointment or change in the Directors, Chief Executive, Auditors, Chief Accountant is required to be notified to the concerned registrar by filing Form-29. This is to be done within 14 working days for any appointment or change.
8. The first auditors of the company must be appointed within 60 days of the date of incorporation. Subsequent auditors must then be appointed only at the annual general meetings.
9. Every mortgage or charge created by the company on its property should be registered with the concerned registrar. Any changes thereafter in this should also be registered.

#### Public companies after incorporation.

1. A public company may not commence business unless a "Certificate of Commencement of Business" is obtained from the Registrar concerned.
2. A statutory meeting is required to be held within a period of not less than 3 months and not more than 6 months from the date at which it becomes entitled to commence business. A statutory report is required to be forwarded to the members at least 21 days before this meeting, 5 duly certified copies of the statutory report shall be delivered to the registrar immediately after sending the report to the members.
3. The first audited accounts are required to be shown in the first annual general meeting to be held within 18 months from the date of incorporation. Five duly attested copies of the accounts and an Annual Return in form "A" it to filed with the registrar within 30 days of the date of the AGM.
4. Subsequent AGMs shall be held once every year in which audited accounts are presented. Every AGM must be held within six months of the closing of the financial year and not more than 15 months after the last meeting.
5. The procedure of appointing of directors is exactly the same as shown in private companies above.
6. Any change in Directors/Chief Executives, Auditors, Secretaries, Chief Accountants, and Legal Advisors etc shall be conducted in the same manner as discussed in private companies.
7. Again the procedure stated in increase of paid-in capital described above should also be followed.



Companies with foreign investment/collaboration

Foreign Investors are permitted to hold 100% equity of industrial projects without any permission of the Government. No Government sanction is required for setting up any industry, in terms of field of activity, location and size except for the following:

- A. Arms and ammunitions.
- B. High explosives
- C. Radio-active substances
- D. Security printing, currency and mint.

No new units for the manufacture of alcoholic beverages or liquors will be allowed. There is no requirement for obtaining No Objection Certificates (NOC) from the provincial governments for locating the project anywhere in the country except in areas that are notified as negative areas. With the announcement of Investment Policy, 1997 by Government of Pakistan, the foreign investment has since been allowed on repatriate able basis in agriculture, service, infrastructure and social sectors subject to conditions indicated against each. They will have to simply register a company with the SEC under the Ordinance and to inform the State Bank of Pakistan provided the relevant conditions are fulfilled.

(a) Service Sector:

Activities

"Foreign Direct Investment (FDI) in Service Sector is allowed for any activity subject to any condition that services which require prior permission/NOC or license from the concerned agencies will continue to get the same treatment until and unless de-regulated by such agencies and will be subject to provisions of respective sectoral policies. The list of deregulated services in telecommunications is as under; -

- a) E-mail/Internet/Electronic Information services (EIS)
- b) Data Communication Network services
- c) Trunk Radio services
- d) Cellular Mobile telephone Services
- e) Audiotex Services
- f) Voice Mail Services
- g) Card Pay Phone Services
- h) Close User Group for Banking Operations
- i) International Satellite Operations for Domestic Data Communication
- j) Paging Services
- k) Vehicle Tracking System (VTS)
- l) Burglar Alarm System (BAS)
- m) Global Mobile Personal Communication System (GMPCS)



n) Any other telecommunication service, which is deregulated in future, will become part of this list.

Note: - Those sectors which have not been deregulated, and are with Pakistan Telecommunication Corporation Limited (PTCL), are open to foreign investors in collaboration with PTCL”

#### Conditions

- i. The amount of foreign equity investment in the company/project shall be at least US \$ 0.3 million.
- ii. Foreign investors are allowed to hold 100 % of the equity subject to the condition that the repatriation of profit shall be restricted to a maximum of 60 % of the total equity or profits and that a minimum of 40 % of equity is held by Pakistani investor (including sale of shares in stock exchange) within five years.

(b) Infrastructure sector:

#### Activities

"Infrastructure projects including development of industrial zones”

#### Conditions

- i. The amount of foreign equity investment in the company/ project shall be at least US \$ 0.3 million.
- ii. 100% foreign equity is allowed on repatriate able basis.

(c) Social sector:

#### Activities

"Education, Technical/Vocational Training, Human Resource Development (HRD), Hospitals, Medical and Diagnostic Services."

#### Conditions

- i. The amount of foreign equity investment in the company/project shall be at least US \$ 0.3 million.
- ii. 100% foreign equity is allowed.

(d) Corporate Agriculture Farming (CAF) sector:

The Cabinet decision dated June 19<sup>th</sup>, 2002 on Corporate Agriculture Farming (CAF) policy enunciates that such local and foreign companies would be entitled CAF legal entity that are locally incorporated under the Companies Ordinance, 1984. In this connection, in case of foreign collaboration, 60% foreign equity is

allowed with minimum investment of US\$ 0.3 million. Beside the following agriculture related activities are included in CAF under the approved policy package, -

- i. Land development/reclamation of batter land, desert and hilly areas for agriculture purpose and Crop farming
- ii Reclamation of water Front Areas/Creeks.
- iii. Crops. Fruits, Vegetables, Flowers Farming/ Integrated Agriculture (Cultivation and processing of Crops)
- iv. Modernization and Development of Irrigation Facilities and Water Management.
- v. On farm construction of wheat/grain storage and construction of cold storage for captive use (not on commercial basis)

(e) Others.-

- i) Tourism: Tourism has been given the status of industry and placed under priority industries i.e. category "C" of the Investment Policy.
  - ii) Housing and Construction: The Housing and Construction sector has also been declared as Industry and placed under priority Industries i.e. category "C" of the Investment Policy. Local and Foreign Companies involved in real estate projects will not market these projects unless the title of the property is transferred in the name of a locally incorporated company and the "Commencement of Business" certificate is issued by the Securities and Exchange Commission of Pakistan (SECP) to the company.
6. iii) Information Technology: Computer Software and Information Technology (IT) have been declared as Industry.

TABLE-1  
RATES OF STAMP DUTY

Province/ Territory	Memorandum of Association Authorized Capital Rate		Memorandum of Association Authorized Capital Rate	
Punjab	One hundred rupee plus one rupee per rupee hundred or part thereof subject to the maximum of Rs. 1,000.		One hundred rupee plus ten paise per hundred of the amount of share capital or nominal share capital subject to maximum of Rs. 1,000.	
Sindh	If accompanied by 1articles of association	Rs. 1,000/-	On capital Exceeding Rs. 500,000/-	Rs. 2,000/-
	If not accompanied by articles of association	Rs. 2,000/-		
NWFP	if accompanied by articles of association under section 81 of the Companies Ordinance, 1984.	Rs. 200/-	Where the company has no share capital or the nominal share capital does not exceed Rs.2,500	Rs. 125/-
	If not so accompanied	Rs. 320/-	Where the nominal share capital exceeds Rs.2,500 but does not exceed Rs. 100,000	Rs. 250/-
	<u>EXEMPTION</u>		Where the nominal share capital exceeds Rs. 100,000 but does not exceed Rs. 1,000,000	Rs. 375/-
	Memorandum of any association not formed for profit and registered under section 42 of the Companies Ordinance, 1984.		Where the nominal share capital exceeds Rs. 1,000,000 but does not exceed Rs. 50,000,000	Rs. 1,250/-
			Where the nominal share capital exceeds Rs. 50,000,000	Rs. 3,125/-

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Balochistan	If accompanied by articles of association	Rs. 75/-	Capital upto Rs. 2500	Rs. 50/-
	If not accompanied by articles of association	Rs. 200/-	Capital exceeding Rs. 2500 but not exceeding Rs. 100,000	Rs. 100/-
			Capital exceeding Rs. 100,000 but not exceeding Rs. 1000,000	Rs. 200/-
Islamabad	Any amount of capital	Rs. 60/-	Any amount of capital	Rs. 200/-

TABLE-II  
TABLE OF FEE

1	Availability of name	Rs. 200/-
2	For registration of a company whose nominal share capital does not exceed 100,000 rupees, a fee of ..	Rs. 2,500/-
3	For registration of a company whose nominal share capital exceeds 100,000 rupees, a fee of two thousand five hundred rupees, along with an additional fee to be determined according to the amount of nominal share capital as follows, namely:- (i) For every 100,000 rupees of nominal share capital or part of 100,000 rupees, after the first 100,000 rupees, up to 5,000,000 rupees, a fee of (ii) For every 100,000 rupees of nominal share capital or part of 100,000 rupees, after the first 5,000,000 rupees, a fee of ..  Provided that for registration of a company the total amount of fee to be paid shall not exceed ten million rupees.	Rs. 500/-  Rs. 250/-
4	Filing fee per return	Rs. 200/-
5	Documents relating to registration/satisfaction of mortgage/charge	Rs. 5000/-
6	(i) Copying fee certificate of incorporation, certificate of commencement of business, per certificate of mortgage/charge certificate.  (ii) Other documents (per page)	Rs. 50/-  Rs. 20/-
7	Inspection of file	Rs. 200/-
8	Application u/s 21 for alteration	Rs. 5,000/-
9	Application u/s 158 for extension in holding of A.G.M (i) For Public Company (ii) For Private Company	Rs. 15,000/- Rs. 5,000/-
10	Application for change of name	Rs, 1000/-
11	Any other application from the company other than above.	Rs. 500/-
12	For an application to the Commission seeking approval to issue, circulate and publish the prospectus, a non - refundable fee in the following manner according to the size of total issue including all types of securities:- (i) Up to Rs. 250 million. (ii) More than Rs. 250 million and up to Rs. 1000 million.	Rs. 25,000/- Rs. 50,000/- Rs. 100,000/-

	(iii) More than Rs. 1000 million.	
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**Fee can be paid through Bank draft, Pay Order or Challan in the following  
Branches of HABIB BANK LIMITED**

CRO No.	Branch	Account
Islamabad	Corporate Branch, Blue Area, Islamabad.	50021-0
	Corporate Centre, The Mall, Rawalpindi Cantt.	14598-20
Karachi/Hyderabad	i) Central Branch, 2-I Habib Bank Plaza, I.I. Chundrigar Road, Karachi	10464-6
	ii) State Life Branch. Corporate Center, Dr. Zia- uddin Ahmed Road, Karachi	80008-0
	iii) FTC Branch, Corporate Center Sharah-.e-Faisal, Karachi.	70003-4
	iv) P.N.S.C Building Branch, Sub Corporate Center, M.T Khan Road, Karachi	2-9
	v) K.P.T Branch. Sub Corporate Center, Karachi.	2-9
	vi) Club Road Branch, Sub Corporate Center, Karachi	3-9
	vii) S.I.T.E Branch, Corporate Center, Karachi	98001-8
	viii) Indus Gas Branch, Sub Corporate Center, 1-Hyderabad	1-6
Lahore / Gujranwala	i) Centre Branch 102/103, Upper Mall, Lahore	75010-6
	ii) WAPDA House Branch, Sub Corporate Center, Lahore	70012-0
	iii) Empress Road Branch, Sub Corporate Center, Lahore	70004-2
	iv) Paris Road Branch Sub Corporate Center, Sialkot	70001-6
	v) Trust Plaza Branch, Gujranwala	1-7
	vi) Commercial Sub Centre, LDA Plaza Branch, Lahore	70015-4
Multan	i) Corporate Center Branch, Old Bahawalpur Road, Multan	70006-2
	ii) Ashrafabad Branch, Bahawalpur	1-4
Faisalabad	Corporate Branch, Circle Road, Faisalabad	10001-7
Peshawar	Corporate Center Branch, Shaheen Foundation Building, The Mall, Peshawar Cantt	2-3
Quetta	Jinnah Road Branch, Quetta	70001-4
Sukkur	Military Road Branch, Sukkur	8776-7



THE COMPANIES ORDINANCE, 1984  
(Section 30(2) and rule 4)

FORM 1

**DECLARATION OF APPLICANT FOR INCORPORATION**

Please complete in typescript or in bold block capitals.

1. Name of the Company								
2. Presented by								
3. Fee Paid (Rs.)								Name & Branch of the Bank

4. Recd.         Date

Day      Month      Year

(Bank Challan to be attached in original)

5. Declarant's Name & Designation

6. Delcarant's Father Name

7. Profession/ Designation (the portion not applicable)

Advocate entitled to appear before a High Court/ Supreme Court/ Chartered Accountant/ Cost & Management Accountant practicing in Pakistan engaged in the formation of this company/ a person named in the articles as Director/ Officer of the proposed company.

8. Declaration

I do hereby solemnly and sincerely declare that:

- a) I am the above named declarant;
- b) All the requirements of the Companies Ordinance, 1984, and the rules made there under in respect of matters precedent to the registration of the said Company and incidental thereto have



been complied with and  
c) I make this solemn declaration conscientiously believing the same to be true.

9. Signature of  
Declarant

10. N.I.C No. of  
Declarant

11. Signature of  
Witness

12. Name and Father's  
Name of the witness

13. N.I.C No. of the  
witness \_\_\_\_\_

14. Address of the witness

Day      Month      Year

15. Date

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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[Section 142]

**NOTICE OF SITUATION OF REGISTERED OFFICE OR ANY CHANGE THEREIN**

Please complete in typescript or in bold block capitals.

1. Incorporation Number

2. Name of the Company

3. Fee Paid (Rs.)     Name & Branch of The Bank

4. Receipt No.  Day   Month   Year

(Bank challan to be attached in original)

5. The situation of registered office of the company was changed from (state previous address)

6. The registered office of the Company is now situated at

(State full address with identifiable number / name of the premises or building and street, road and locality besides the name of the town and postal area, where applicable).

6.1 Telephone Nos

6.2 Fax No, if any

6.3 E-mail address

7. With effect from (date) Day   Month   Year

8. Signatures of Chief Executive/ Secretary

9. Name of Signatory

10. Designation



11. NIC Number of signatory

12. Date


THE COMPANIES ORDINANCE, 1984  
[section 184]

**LIST OF PERSONS CONSENTING TO ACT AS DIRECTORS**

*Please complete in typescript or in bold block capitals.*

1. Incorporation Number

2. Name of the Company

3. Fee Paid (Rs.)  Name & Branch of The Bank

4. Receipt No.  Date  Day  Month  Year

(Bank challan to be attached in original)

5. We, the undersigned, give you notice, pursuant to section 184(2) of the Companies Ordinance, 1984 that the following persons have consented to act as Director of the above named company:-

Name in full	Father's /husband's Name	Address	Description	NIC No or passport No. in case of Foreign National I

6. Signature

7. Name of Signatory

8. Designation

9. NIC Number

10. Date


**FORM 28**  
**THE COMPANIES ORDINANCE, 1984**  
 [Section 184]

*Please complete in typescript or in bold block capitals.*

1. Incorporation Number

2. Name of the Company

3. Fee Paid (Rs.)  Name & Branch of The Bank

4. Receipt No.  Date  Day  Month  Year   
 (Bank challan to be attached in original)

5. I/we, the undersigned, have consented to act as Director(s) Chief Executive of the above named company pursuant to section 184 of the Companies Ordinance 1984, and certify that I / We am / are not ineligible to become Director(s) / Chief Executive under section 187 or 190 of the Companies Ordinance, 1984.

Name in full	Father's / husband's Name	Address	Occupation	INIC No or passport No. in case of Foreign National	Signature
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

6. Signature

7. Name of Signatory

8. Designation

9. NIC Number



10. Date

Day		Month		Year			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



**FORM S1**

THE COMPANIES ORDINANCE, 1984  
[See rules 3 and 9(5)]

NOTICE OF NOMINATION OF NOMINEE DIRECTOR BY SINGLE MEMBER OF A  
SINGLE MEMBER COMPANY

Please complete in typescript or in bold block capitals.

1. Incorporation Number:
2. Name of the Company:
3. Fee paid Rs: 

--	--	--	--	--	--	--	--	--	--
4. Name and branch of bank:
5. Date of payment: 

--	--	--	--	--	--	--	--	--	--
6. Bank Challan No:  (Bank Challan to be attached in original).
7. Name, NIC No., address and relationship of legal heirs:

Name.	NIC No.	Address.	Relationship.

8. Name, NIC No., and address of nominee directors:

Name.	NIC No.	Address.	Status.
			Nominee director.
			Alternate nominee director.

9. Consent of nominee director:
 

	I, hereby, consent to act as nominee director of the company in case of death of the single member.
	Signature of nominee director.
10. Consent of alternate nominee director:
 

	I, hereby, consent to act as alternate nominee director of the company in case of non-availability of nominee director.
	Signature of alternate nominee director.
11. Signature of single member:
12. N.I.C No. of signatory:



13. Date:

Day		Month		Year			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**FORM S2**

THE COMPANIES ORDINANCE, 1984

[See rule 4(2)]

NOTICE TO CHANGE OF STATUS OF A SINGLE MEMBER COMPANY INTO A PRIVATE COMPANY

Please complete in typescript or in bold block capitals.

1. Incorporation Number:

2. Name of the Company:

3. Fee paid Rs:

4. Name and branch of bank:

5. Date of payment:  Day  Month  Year

6. Bank Challan No:  (Bank Challan to be attached in original).

7. Precise reasons for change of status from single member company to a private company:

1. Transfer of shares.	<input type="checkbox"/>
2. Further allotment of shares.	<input type="checkbox"/>
3. Death of single member.	<input type="checkbox"/>
4. Operation of law.	<input type="checkbox"/>

(Tick appropriate box)

8. Date of transfer of shares, further allotment of shares, death or order of the court, etc:

Day  Month  Year

(Enclose attested copies of transfer deeds or return of allotment or other document effecting the transfer of shares).

9. Date of special resolution for change of status from single member company to a private company and alteration in articles:

Day  Month  Year

(Enclose copy of special resolution).

10. Names, addresses and shareholding of present members:

Name.	Address.	Shares held.
Total.		

11. Signature of chief executive:

12. Name:

13. Designation:

14. N.I.C No. of signatory:

15. Date:  Day  Month  Year

- Notes: 1. The special resolution shall be passed by the members of the private company.  
 2. The notice shall be signed by the chief executive appointed by the directors of the private company.





**FORM S4**

THE COMPANIES ORDINANCE, 1984  
[See rule 9(2)]

APPLICATION TO THE SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN FOR THE APPROVAL TO CHANGE OF STATUS OF A PRIVATE COMPANY INTO SINGLE MEMBER COMPANY  
Please complete in typescript or in bold block capitals.

1. Incorporation Number:
2. Name of the Company:
3. Fee paid Rs: 

--	--	--	--	--	--	--	--
4. Name and branch of bank:
5. Date of payment: 

Day		Month		Year					
6. Bank Challan No:  (Bank Challan to be attached in original).
7. Precise reasons for changing of status to single member company: 

1. Transfer of shares.	<input type="checkbox"/>
2. Other (please specify).	<input type="checkbox"/>

  
(Tick appropriate box)
8. Name of proposed single member:
9. Names and addresses of the major creditors (of Rs.50,000 and above) indicating the amount due to each:   
(List and NOC of each creditor to be attached).
10. Date of filing the special resolution with Registrar:   
(Copy of special resolution and proposed altered articles be attached).

11. Verification:

We do hereby solemnly and sincerely declare that:

- (a) we are the directors / members of this company;
- (b) the shares have not yet been transferred to the proposed single member;
- (c) the shareholders other than proposed single member are wiling to transfer their shares;
- (d) the information submitted in this application is correct and that nothing has been withheld or suppressed; and
- (e) we make this solemn declaration conscientiously believing the same to be true.

12. Signature of directors / members:

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13. Names and designations:

--	--	--

14. N.I.C No. of signatories:

--	--	--

15. Date:

Day	Month	Year
<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>	<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>	<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>

- Notes: 1. The application shall be signed by all directors / members of the private company.  
 2. The application shall be furnished in duplicate and one copy of the application shall also be forwarded to registrar concerned.







THE COMPANIES ORDINANCE 1984  
[Section 452(l)(a) and rules 22 and 23]

**DOCUMENTS (CHARTER / STATUTE / MEMORANDUM AND ARTICLES, ETC.) DELIVERED FOR REGISTRATION BY A FOREIGN COMPANY**

Please complete in typescript or in bold block capitals.

1. Serial number of company									
2. Name of the Company									
3. Date of incorporation (in the country of origin)									
4. Incorporated in									
	(state name of the country of origin)								
5. Status of the company (in the country of origin)									
6. Type of company in Pakistan	Liaison o f f i c e	Branch office	(strike out the appropriate box)						
7. Name of parent/holding company									
8. Fee Paid (Rs.)			Name & Branch of The Bank						
9. Receipt No.		Date	<table style="width: 100%; border: none;"> <tr> <td style="width: 10%; text-align: center;">Day</td> <td style="width: 10%; text-align: center;">Month</td> <td style="width: 80%; text-align: center;">Year</td> </tr> <tr> <td style="border: 1px solid black; width: 20px;"></td> <td style="border: 1px solid black; width: 20px;"></td> <td style="border: 1px solid black; width: 40px;"></td> </tr> </table>	Day	Month	Year			
Day	Month	Year							
	<i>(Bank challan to be attached in original)</i>								
10. Place(s) of business in Pakistan: -	1.								
	2.								
	(Here state full address of all places of business in Pakistan)								
11. Presented for filing of Charter / Statute / Memorandum and Articles of Association / ..... (other instrument to be									









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Nationality	Nationality of origin (if other than the present nationality)	N.I.C No. or Passport No. (Whichever is applicable)	Business, Occupation and other directorship, if any	Remarks as to alteration with date
(5)	(6)	(7)	(8)	(9)

- 12. Signature
- 13. Name of Signatory
- 14. Designation


(attach special power of attorney if signed by a person other than an authorized person under section 451 (1)(e) of the Companies Ordinance, 1984).

- 15. NIC Number of signatory

Day										Month									

- Year
- 16. Date

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Nationality	Nationality of origin (if other than the present nationality)	N.I.C No. or Passport No. (Whichever is applicable.	Business, Occupation and other directorship, if any	Remarks as to alteration with date
(5)	(6)	(7)	(8)	(9)

12. Signature

13. Name of Signatory

14. Designation

15. NIC Number of signatory or passport number

16. Date

(attach special power of attorney if signed by a person other than an authorized person under section 451 (1)(e) of the Companies Ordinance, 1984).											
Day				Month				Year			



THE COMPANIES ORDINANCE, 1984  
(Section 451(1) (e) and 452(e))

RETURN SHOWING PARTICULARS OF PERSONS RESIDENT IN PAKISTAN  
AUTHORISED TO ACCEPT SERVICE ON BEHALF OF A FOREIGN COMPANY OF  
ANY ALTERATION THEREIN

Please complete in typescript or in bold block capitals.

1. Serial number of company

2. Name of the Company

3. Date of Incorporation (in the country of origin)

4. Incorporated in

(state name of the country of origin)

5. Status of the company (in the country of origin)

f company in Pakistan

Liaison of fi c e	Branch office	(strike out the appropriate box)
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7. Name of parent/holding company

9. Fee paid Rs.

Name					&	Branch of the Ba nk
Date						

10. Receipt No.

11. Place(s) of business in Pakistan

1.

2.

3.

12. Particulars of persons authorised to accept service on behalf of the Company or of any alteration therein. Give a list showing particulars of some one or more persons resident in Pakistan and authorised to accept on behalf of the Company services of process and any notice or other document required to be served on the Company of any alteration therein pursuant to section 451(l)(e) / 452(e) of the Companies Ordinance, 1984.

Present and surname In full	Former name and surname in full (if any)	Status/ Designation	Usual residential address in full
(1)	(2)	(3)	(4)

# Registration Procedure for A Company

# Legal Services Cell

Nationality	Nationality of origin (if other than the present nationality)	N.I.C No. or Passport No. (Whichever is applicable)	Business, Occupation and other directorship, if any	Remarks as to alteration with date
(5)	(6)	(7)	(8)	(9)

12. Signature

13. Name of Signatory

14. Designation

(attach special power of attorney if signed by a person other than an authorized person under section 451 (1)(e) of the Companies Ordinance, 1984).																			

15. .NIC Number of signatory or Passport number

Day

Month

Year

16. Date

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**ANNEXURE B**  
**ADDRESSES OF SECURITIES & EXCHANGE COMMISSION OF PAKISTAN –**  
**COMPANY REGISTRATION OFFICE**

	<i>For Local Investors</i>	<i>For Foreign Investors</i>
<b>1. Islamabad</b> State Life Building, 7-Blue Area, Islamabad. Phone: 051-9208740, Fax 051-9208740 <a href="mailto:croisb@isb.paknet.com.pk">croisb@isb.paknet.com.pk</a>	Mr. M. Musharraf Khan Joint Registrar	Ms. Shiesta
<b>2. Karachi.</b> 4th Floor, SLIC Building No.2, Karachi. Phone: 021-2415855, Fax 021-2416778 <a href="mailto:crokhi@khi.paknet.com.pk">crokhi@khi.paknet.com.pk</a>	Mr. Tahir Mahmood Additional Registrar	Mr. Zia-Ul- Rashid Abbasi Deputy Registrar
<b>3. Lahore</b> 3rd & 4th Floors, Associated House 7-Egerton Road, Lahore. Phone 042- 9200274, Fax 042-9202044 <a href="mailto:crolhr@lhr.paknet.com.pk">crolhr@lhr.paknet.com.pk</a>	Mr. Muhammad Siddique Additional Registrar	Mr. Boo Ali Deputy Registrar
<b>4. Multan</b> 63-A, Nawa-i-Waqt Building, Abdali Road, Multan. Phone: 061-9200920 Fax 061-9200920 <a href="mailto:cromul@mul.paknet.com.pk">cromul@mul.paknet.com.pk</a>	Mr. Asif Hussain Deputy Registrar	
<b>5. Faisalabad</b> 356-A, Al-Jamil Plaza, 1st Floor, Peoples Colony, Small D Ground, Faisalabad. Phone: 041-9220284 Fax: 9220284 <a href="mailto:crofsb@fsd.paknet.com.pk">crofsb@fsd.paknet.com.pk</a>	Mr. Mudassir Rahim Joint Registrar	
<b>6. Peshawar</b> 1st Floor, State Life Building, The Mall, Peshawar Cantt. Phone: 091-9213178, Fax 091-9213178 <a href="mailto:cropsh@psh.paknet.com.pk">cropsh@psh.paknet.com.pk</a>	Mr. Shaukat Hussain Joint Registrar	
<b>7. Quetta</b> 382/3, (IDBP House), Shahrah-e-Hali, Quetta Cantt. Ph: 081-844136 <a href="mailto:croqta@qta.paknet.com.pk">croqta@qta.paknet.com.pk</a>	Mr. Saeedullah Deputy Registrar	
<b>8. Sukkur</b> House #28, Hamdard Housing Society, Airport Road, Sukkur. Ph: 071-30517	Mr. Nabi Bux Khoro Assistant Registrar	