BUSINESS NAMES REGISTRATION

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Business Names Registration Act 2018

TABLE OF AMENDMENTS

The Business Names Registration Act 2018 No 39 was certified on 18 December 2018 and commenced on 15 January 2019 (s 2).

Amending Legislation	Certified	Date of Commencement
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021
Constitution (Amendment) (No 2) Act 2026 No 21	12 May 2026	s 5: 12 May 2026

[The next page is 90,601]

An Act to repeal the *Registration of Business Names Act 1976* and to provide for the registration of business names and for related purposes.

Enacted by the Parliament of Naoero as follows:

[cl am Act 21 of 2026 s 5, opn 12 May 2026]

PART 1 — PRELIMINARY

1 Short title

This Act may be cited as the *Business Names Registration Act 2018*.

2 Commencement

This Act commenced on 15 January 2019.

3 Interpretation

In this Act:

'authorised officer' means an officer authorised by the Minister under Section 28;

'business' means any form of economic activity, trade, profession, commerce, craftsmanship, calling or other activity carried on for the purpose of generating revenue for gain;

'business name' means the name or style under which a business is carried on by:

(a) an individual;

(b) a corporation, if trading in a name other than the incorporated name under the *Corporations Act 1972*;

(c) a firm, where a partnership is carrying on a business under its registered name under the *Partnership Act 2018* or any other name under this Act; or

(d) a trust, carrying on business other than its name registered under the *Trusts Act 2018*;

'certificate' means a certificate of registration of business name issued under Section 12(2);

'corporation' includes a corporation incorporated under the *Corporations Act 1972* and a foreign corporation;

'firm' means an unincorporated body of 2 or more individuals or of one or more individuals and one or more corporations, or 2 or more corporations, who or which have entered into partnership with one another with a view to carry on business registered under the *Partnership Act 2018* or under this Act;

'foreign business' for the purposes of this Act means any individual, firm or corporation having a registered business outside the Republic whether by a Naoero citizen or foreign citizenship and also carrying or intends to carry on a business in the Republic as a foreign registered business;

[def am Act 21 of 2026 s 5, opn 12 May 2026]

'forename' includes every name of a person other than the surname;

'individual' means a natural person;

'initial' includes any recognised abbreviation of a forename;

'Minister' means the Minister for Justice;

'person' includes an individual, firm, an unincorporated or corporate body, trust or foreign business to which this Act applies and any branch;

'registrant' means any person issued with a certificate of registration of business name;

'Register' means the Register kept for business names by the Registrar under Section 5;

'Registrar' means the Registrar of Business Names under Section 4; and

'trust' means a trust registered under the *Trusts Act 2018* registered under this Act to carry on a business.

[The next page is 90,801]

PART 2 — REGISTRAR OF BUSINESS NAMES

4 Registrar of Business Names

(1) There shall be established an office of the Registrar of Business Names.

(2) The Secretary for Justice shall be the Registrar.

(3) The Registrar shall:

(a) keep and maintain the Register;

(b) perform the functions and duties conferred on him or her under this Act;

(c) do all things as are necessary to be done for the proper administration of this Act; and

(d) keep and maintain the records for applications and other documents required to be lodged or filed by persons seeking registration of or have registered business names under the Act.

(4) The Registrar has the powers expressly conferred by this Act or any other written law to be able to perform his or her functions and exercise powers for the purpose of this Act.

(5) The Minister may, on the recommendation of the Registrar, appoint a Deputy Registrar.

(6) The Deputy Registrar may perform such functions and exercise such powers of the Registrar under the Act, as the Registrar may in writing from time to time direct or authorise him or her to perform or exercise.

(7) The Deputy Registrar shall have the same powers as the Registrar in exercising the functions and powers under subsection (6).

5 Register of Business Names

(1) There shall be a Register of Business Names.

(2) The Registrar shall be responsible for keeping and maintaining a Register of Business Names as prescribed by regulations.

(3) Upon the payment of prescribed fees:

(a) the Register shall be made available for inspection by any person during business hours; and

(b) certified copies of the entries in the Register be provided.

(4) The particulars registered in the Register and the records kept and maintained by the Registrar under Section 4(3)(d) shall be evidence of the record of the business names kept and maintained by the Registrar.

(5) A copy of or extract from any document contained in the Register certified to be a true copy or extract under the hand and seal of the Registrar is admissible as evidence in any legal proceedings as if it were the original document or a part of the document as extracted.

(6) In any legal proceedings, a certificate issued under the hand and seal of the Registrar is *prima facie* evidence of the fact the requirements of this Act specified in the certificate:

(a) had or had not been complied with at a date or within a period specified in the certificate; or

(b) had been complied with, but at a date later than that specified in the certificate.

(7) The Registrar may refuse to accept any document lodged and request that the document be amended, completed and relodged, or a new document be lodged, if he or she is of the opinion that the document:
(a) contains matters contrary to law;
(b) by reason of any omission or misdescription has not been duly completed;
(c) does not comply with the requirements of this Act; or
(d) contains any error, alteration or erasure.

[The next page is 91,001]

PART 3 — REGISTRATION OF BUSINESS NAMES

6 Individuals, firms, corporations and trusts to be registered

Subject to this Act:

(a) an individual;
(b) a firm;
(c) a corporation not trading under its incorporated name;
(d) a trust intending to trade under a business name; and
(e) a foreign business,

having a place of business in the Republic shall be registered in the manner required by this Act.

7 Corporations and Trusts not requiring business name

This Act shall not apply to:

(a) a corporation incorporated under the *Corporations Act 1972* or any other written law, which carries on business under its name by which it is so incorporated or established; or
(b) a trust registered under the *Trusts Act 2018*, which carries on a business under its name by which it is registered.

8 Particulars to be included in an application to register a business name

(1) An individual, firm, corporation or trust seeking to register a business name shall make an application in the prescribed form and deliver to the Registrar a statement in writing as prescribed by regulations.
(2) A foreign business shall provide the particulars prescribed by regulations.
(3) The statements of particulars required under this Section shall be provided by:
    (a) in case of individual, the individual under whose name the business name is registered;
    (b) in case of a firm, by all the individuals who are partners and by a Director or secretary of all corporations which are partners;
    (c) in case of a corporation, by 2 Directors or a Director and Secretary;
    (d) in case of a trust, by a trustee; or
    (e) in case of a foreign business, subsection (3)(a) to (d) apply subject to the person seeking a certificate of business names, with the necessary modifications.
(4) On receipt of a statement of particulars, the Registrar shall enter the business names of the individual, firm, corporation or trust in the Register.
(5) Where a business is carried on under 2 or more business names, each of those business names shall be registered.
(6) The Cabinet may prescribe the requirements of the particulars under this Section.

9 Time for application

(1) No person shall use or trade under a business name without registering the business name under this Act.

(2) A person who contravenes subsection (1), commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

10 Application for registration

(1) An application for the registration of a business name shall:
  (a) be in the prescribed form;
  (b) provide the relevant information;
  (c) provide copies of relevant documents;
  (d) be declared and signed by the person stated in subsection (2); and
  (e) accompanied by the prescribed fee.

(2) The statement of particulars shall:
  (a) in case of an individual, be declared and signed by him or her;
  (b) in case of a firm, be declared and signed by all the individuals who are partners and by a Director or secretary of all corporations which are partners;
  (c) in case of a corporation, be declared and signed by 2 Directors or a Director and secretary;
  (d) in case of a trust, be declared and signed by a trustee; or
  (e) in case of a foreign business, paragraphs (a) to (d) apply, be declared and signed by the person seeking a certificate of business name.

11 Certificate not to be granted to minors

A certificate shall not be granted to a person under the age of 18 years.

12 Consideration of application and issue a certificate

(1) The Registrar shall consider each application lodged and inform the person of the decision within 7 days of the date of the lodgement of the application.

(2) Where the Registrar is satisfied that the application complies with the requirements of this Act, he or she shall issue the certificate in the prescribed form.

(3) Every certificate issued under this Section shall show the full names or name of the individual, firm, corporation or trust.

(4) A certificate issued under subsection (2) shall be valid until cancelled from the Register.

13 Refusal to register a business name

(1) The Registrar shall not register a business name where the proposed name:
  (a) is identical to a registered business name;
  (b) is similar to or is the same, as the name of another business, which is likely to mislead the public;
  (c) is repugnant or otherwise undesirable;
  (d) includes the words **'Republic of Naoero'**, **'Government'** or **'Republic'** which may mislead the public to believe that the business is conducted by the Republic or the Government; or
  (e) is calculated to deceive or mislead the public or to cause annoyance or offence to any person or class of persons or suggestive of blasphemy or indecency.

[subs (1) am Act 21 of 2026 s 5, opn 12 May 2026]

(2) The Registrar shall reject an application for registration of business name where:
  (a) the business activity to be carried out contravenes any written law;
  (b) a certificate previously held by the individual, firm, corporation or trust was cancelled by the Registrar for repeated failure to comply with the requirement of this Act or any other written law;
  (c) the person submits false information in relation to the requirements for the application; or
  (d) the proposed name contravenes any other written law.

(3) Where the Registrar rejects an application under this Section, he or she shall inform the person of his or her decision and provide reasons for his or her decision in writing.

14 Registered business name not to be assigned

(1) A registered business name shall not be assigned or permitted to be used by another person.

(2) A person who contravenes subsection (1), commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

15 Registered business name may be transferred

(1) A registered business name shall not be transferred to another person without the prior approval of the Registrar.

(2) An application for the transfer of the certificate shall be made to the Registrar in the prescribed form and payment of the prescribed fee.

(3) The Registrar shall consider the application and inform the registrant of his or her decision.

(4) A person who contravenes subsection (1), commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

16 Certificate shall be displayed

(1) A certificate shall be displayed in a conspicuous place in or at the registrant's registered or principal place of business.

(2) Where a person registered has multiple places of business under this Act, the original certificate shall be displayed and maintained as required under subsection (1) at the registered or principal place of business and a copy of the certificate certified by the Registrar shall be exhibited and maintained in a conspicuous position in each of such places of businesses.

(3) A person who contravenes subsection (1) or (2) shall:
  (a) be liable to a fixed penalty of $1,000; and
  (b) pay the fixed penalty within 7 days of a notice of the breach being served by an authorised officer.

(4) A person who fails to comply with subsection (3), commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

(5) A person who complies with subsection (3) shall not be prosecuted for an offence under subsection (4).

17 Variation of particulars

(1) A registrant shall notify the Registrar in the prescribed form and manner to be accompanied with the prescribed fee within 7 days of any variation in the registered particulars of the matters contained in Section 8 or the regulations.

(2) The Registrar shall upon receipt of the notice in subsection (1) amend the particulars contained in the Register.

(3) Where the variation is in respect of the registered business name, ownership, address or nature of the business, the Registrar shall issue an amended certificate accordingly.

(4) A person who contravenes subsection (1), commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

18 Publication of business names

(1) A person issued with a certificate shall state the business name in legible characters in the conduct of the business in all correspondence, showcard, contracts, invoices, receipts, negotiable instruments, orders for goods or services including bank accounts.

(2) A person who contravenes subsection (1), commits an offence and is liable to a fine not exceeding $10,000.

19 Suspension or cancellation of certificate of business name

(1) The Registrar may suspend or cancel a certificate where:

(a) the certificate was obtained by fraud, misrepresentation or deliberate or negligent provision of false information;

(b) in case of an individual, where the Registrar becomes aware that a registrant has died, and the personal representative fails to transmit the business name to a beneficiary or beneficiaries of the estate of the registrant;

(c) in case of a firm, the partnership is dissolved;

(d) in case of a corporation, the corporation is wound up;

(e) in case of a trust, if it is dormant or wound up;

(f) the registrant fails to file annual return for 2 consecutive years;

(g) the business is struck off under the relevant Act where it is registered;

(h) the registrant contravenes this Act;

(i) any person ceases to carry on its business activity under the business name and the registrant fails to notify the Registrar of such cessation of business;

(j) the registrant fails to commence business under the business name within 2 years:

(i) from the date of the registration of the business; or

(ii) from the date of giving notice to the Registrar for temporary cessation of business;

(k) the registrant fails to comply with any directions given by the Registrar; or

(l) the registrant assigns, permits or transfers his or her certificate in contravention of Sections 14 and 15.

(2) Before suspending or cancelling a certificate in accordance with subsection (1), the Registrar shall:
  (a) give a written notice to the registrant;
  (b) provide reasons for the intention to suspend or cancel; and
  (c) require the registrant to show cause within 14 days as to why the certificate shall not be suspended or cancelled.

(3) The Registrar may not suspend or cancel a certificate under this Section if the registrant takes remedial measures to the satisfaction of the Registrar within 21 days of receipt of the notice under subsection (2).

(4) Where the registrant fails to show cause under subsection (2), the Registrar may suspend or cancel the certificate from the Register.

20 Duty to notify Registrar on cessation of business

(1) A registrant who intends to cease carrying on business on a temporary basis in the registered business name shall notify the Registrar of such cessation and the duration of such temporary cessation.

(2) Where a registrant ceases to carry on with the business under the registered business name permanently, the registrant shall notify the Registrar of the permanent cessation of business within 30 days after the business ceases to be carried on.

(3) A person who contravenes subsection (1) or (2), commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

21 Loss or destruction of certificate

(1) Where a certificate is lost or destroyed, the registrant shall notify and may apply to the Registrar for a duplicate copy of the certificate in the prescribed form and pay the prescribed fee.

(2) The Registrar shall within 7 days issue a duplicate copy of the certificate.

(3) A person who without any reasonable excuse fails to notify the Registrar of the loss or destruction of a certificate under subsection (1), commits an offence and is liable to a fixed penalty of $300.

22 Registrar to restore the cancellation of registered business name

(1) The Registrar may restore the registration of a business name upon application by the last registered registrant in the prescribed form and payment of the prescribed fee.

(2) The Registrar may require the registrant to comply with the requirements of this Act before restoring the certificate in the Register.

(3) Where the business names after the cancellation is issued to another person, the Registrar shall not restore the registration under subsection (1).

23 Surrender of certificates

(1) Where a registrant ceases to continue with the business to which the registered business name relates he or she shall notify the Registrar in writing and surrender the certificate.

(2) Where a certificate is surrendered under subsection (1), the certificate shall lapse and be cancelled in the Register.

24 Inspection of business

(1) An authorised officer may enter and inspect a business at any reasonable time in the performance or exercise of his or her powers under this Act.

(2) An authorised officer may require the person operating the business to produce the certificate of the registered business name for inspection.

(3) A person who fails to produce a certificate of the registered business name under subsection (2), commits an offence and upon conviction is liable to a fine not exceeding $1,000 or to a term of imprisonment not exceeding 6 months or to both.

[The next page is 91,201]

25 Offence for giving or providing misleading information

A person who:

(a) gives or provides misleading information or documents to the Registrar in connection with this Act; and

(b) knows or is reckless as to whether the information is misleading,

commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

26 Offence for obstructing an authorised officer

A person who obstructs, hinders or in any way interferes with an authorised officer in the performance of his or her duties commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

27 Offence by officers, directors etc of corporation

(1) Where an offence has been committed under this Act by a corporation any person who at the time of the commission of the offence was a Director, manager, secretary or officer of the corporation, was purporting to act in such capacity shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly unless he or she proves that:

(a) the offence was committed without his or her consent or collusion; and

(b) he or she exercised all such diligence to prevent the commission of the offence as he or she ought to have exercised, having regard to the nature of his or her functions in that capacity and to all circumstances.

(2) Upon conviction, the court may impose:

(a) in case of a corporation, a fine not exceeding $100,000; and

(b) in the case of a Director, manager, secretary or officer or a partner of the corporation, a fine not exceeding $20,000 or a term of imprisonment not exceeding 12 months or to both.

[The next page is 91,401]

28 Minister appoints authorised officers

The Minister may, by notice in the Gazette, authorise an officer of the Department or a police officer to be an authorised officer for the purposes of this Act.

29 Liability of Registrar or authorised officers

The Registrar or an authorised officer is not liable in any civil or criminal proceedings for anything done in the exercise of a power under this Act if the act or omission was done in good faith or on reasonable grounds.

30 Records

(1) A registrant shall ensure that the records including the underlying documentation such as proper accounts and records relating to the affairs of the business operating under the registered business name are kept and maintained.

(2) The accounts and records under subsection (1) shall be kept for a period not less than 7 years from the end of the period to which the information relates.

(3) The records kept under subsection (1) shall include underlying documentation such as:
- (a) financial accounts;
- (b) bank statements;
- (c) business transaction;
- (d) statutory taxes, licence, duties, fees;
- (e) court proceedings;
- (f) invoices;
- (g) contracts;
- (h) audited financial accounts;
- (i) annual return;
- (j) details of the Director, manager, secretary or officer;
- (k) the assets and liabilities of the individual, firm or corporation; and
- (l) other matters prescribed by regulations.

(4) The registrant who contravenes this Section commits an offence and upon conviction is liable to a fine not exceeding $5,000.

(5) The Cabinet may vary the requirements of records to be kept by the registrant under this Section by regulations.

31 Compliance with Beneficial Ownership Act 2017

(1) A firm, corporation, trust or foreign business applying for a certificate under this Act shall concurrently comply with the requirements of the *Beneficial Ownership Act 2017* by providing the details required for the purposes of that Act in the prescribed form.

(2) The Registrar shall not register a business name where the person applying for a certificate fails to provide the details and in the prescribed form under subsection (1).

(3) This Section does not apply to an individual operating a business.

32 Annual return

(1) An individual shall submit annual return to the Registrar of a business operating under the registered business names.

(2) The annual return under subsection (1) shall be:
(a) in the prescribed form;
(b) accompanied by the documents required by the prescribed form;
(c) declared and signed by the registrant or an authorised person;
(d) accompanied by the prescribed fee; and
(e) provided on the anniversary of the registration date.

(3) A registrant shall lodge annual return to the Registrar under this Act as follows:
(a) in case of a firm, annual return filed under the *Partnership Act 2018*;
(b) in case of corporation, annual return filed under the *Corporations Act 1972*;
(c) in case of a trust, annual return filed under the *Trusts Act 2018*; and
(d) in case of a foreign business, annual return:
(i) of the operations in the Republic, paragraphs (a) to (d) apply where necessary; and
(ii) in the place of registration in the foreign country under any equivalent laws applicable in that foreign country,
subject to the person filing the annual return.

(4) A person who contravenes subsection (1), commits an offence and upon conviction is liable to a fine not exceeding $5,000.

33 Information sharing

(1) Subject to subsection (2), the Registrar may provide any information including any copy of a document, account or record that the Registrar has obtained under this Act to:
(a) a law enforcement or regulatory agency, whether in the Republic or in a foreign jurisdiction for the purposes of carrying out the agency's duty, power or function;
(b) the competent authority of a foreign government with which the Republic has entered into an agreement providing for the exchange of information to the extent permitted under that agreement; and
(c) any treaties or agreements entered into by the Republic for the purposes of exchange of information.

(2) For information sharing under subsection (1), the Registrar shall ensure that necessary protections are in place for maintaining the confidentiality of the information.

34 Jurisdiction of the court

The District Court shall have jurisdiction to hear and determine all offences under this Act and shall have the power to impose the full penalty or punishment in respect of the offences under this Act.

35 Regulations

The Cabinet may make regulations prescribing any matters necessary or convenient to be prescribed for carrying out or giving effect to this Act.

36 Repeal

The *Registration of Business Names Act 1976* is repealed.

37 Transitional and savings

(1) Despite the repeal of the *Registration of Business Names Act 1976*, all business names registered under that Act remain valid until the registered business name is cancelled under the provisions of this Act.

(2) All applications submitted to the Registrar under the provisions of the *Registration of Business Names Act 1976* shall be determined in accordance with the provisions of that Act as if this Act had not commenced and all other matters shall be dealt with in accordance with the provisions of this Act.

(3) The certificate of registration of business name issued under the repealed Act is taken to be the certificate of registration for the business name issued under this Act.

(4) All proceedings, fines or decisions made under the *Registration of Business Names Act 1976* remain enforceable and are deemed to have been made under this Act.

(5) Any judicial or administrative proceedings taken under the *Registration of Business Names Act 1976* shall continue as if it had commenced under this Act.

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Business Names Registration Regulations 2018

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Business Names Registration Regulations 2018

TABLE OF AMENDMENTS

The Business Names Registration Regulations 2018 No 36 was notified on 11 January 2019 and commenced on 15 January 2019 (s 2).

Amending Legislation	Notified	Date of Commencement
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021
Business Licences (Non-Operational Businesses Record Keeping) Regulations 2023 SL 31	6 October 2023	reg 5(1): 6 October 2023
Constitution (Amendment) (No 2) Act 2026 No 21	12 May 2026	s 5: 12 May 2026

[The next page is 100,401]

The Cabinet makes the following Regulations under Section 35 of the *Business Names Registration Act 2018*:

1 Citation

These Regulations may be cited as the *Business Names Registration Regulations 2018*.

2 Commencement

These Regulations came into effect on 15 January 2019.

3 Repeal of Registration of Business Names Regulations 1976

The *Registration of Business Names Regulations 1976* are repealed by these Regulations.

4 Application forms

(1) For the purposes of Section 10 of the Act, the prescribed form for an application for registration of business name:
  (a) for an individual, is set out in Form 1 of Schedule 1;
  (b) for a partner or a firm, is set out in Form 2 of Schedule 1;
  (c) for a corporation, as a partner in a firm or trading in its incorporation name, is set out in Form 3 of Schedule 1; or
  (d) for a trust, is set out in Form 4 of Schedule 1.

(2) Where a partnership comprises of one or more corporations or a corporation and individual, all the partners shall respectively complete the individual or corporation Forms 2 and 3 of Schedule 1 respectively.

5 Particulars required for business name registered under the Act

(1) For the purposes of Section 8 of the Act:
  (a) a person applying for a business name in case of a business which is owned by an individual shall provide the following particulars:
    (i) the surname and forenames;
    (ii) date of birth;
    (iii) gender;
    (iv) usual residential address;
    (v) correspondence address, if different from address of the business;
    (vi) nationality and if that nationality is not the nationality of origin, the nationality of origin;
    (vii) any other business owned by the individual solely or jointly;
    (viii) full address of any other business owned by the individual in subparagraph (vii);
    (ix) general nature of the business;
    (x) full address of the registered or principal place of business;
    (xi) telephone number;
    (xii) email address;

(xiii) date of the commencement of the business;
(xiv) Tax Identification Number issued under the *Revenue Administration Act 2014*;
(xv) passport size photographs of the individual when registering for the first time; and
(xvi) identity instrument such as driver's licence, bio page of passport or birth certificate;

(b) a person applying for a business name in the case of a business registered as a firm shall provide the:
(i) the surname and forenames;
(ii) date of birth;
(iii) gender;
(iv) usual residential address;
(v) correspondence address, if different from address of the business;
(vi) nationality and if that nationality is not the nationality of origin, the nationality of origin;
(vii) any other business owned by any of the partners;
(viii) full address of any other business owned by any of the partners in paragraph (vii);
(ix) general nature of the business;
(x) full address of the registered or principal place of business;
(xi) telephone number;
(xii) email address;
(xiii) date of the commencement of the business;
(xiv) Tax Identification Number issued under the *Revenue Administration Act 2014* for the firm;
(xv) Tax Identification Number issued under the *Revenue Administration Act 2014* for each of the partners in the Republic;
(xvi) for foreigners Tax Identification Numbers from the foreign country;
(xvii) respective shares in the business for each of the partners;
(xviii) certificate of registration of partnership under the *Partnership Act 2018*;
(xix) passport size photographs of the individual when registering for the first time;
(xx) identity instrument such as driver' s licence, bio page of passport or birth certificate; and
(xxi) annual return if the business has operated for a period of 12 months; and

(c) a person applying for a business name in case of a corporation as a partner in a firm or trading in its incorporation name shall provide the following particulars:
(i) corporate name contained in the incorporation certificate;
(ii) current incorporation certificate issued under the *Corporations Act 1972*;
(iii) the date and place of registration of the corporation;
(iv) registered or principal place of business of every corporation;
(v) the full names of directors, addresses, nationalities and dates of birth;

(vi) the date of appointment of the director;
(vii) the full name of the secretary, his or her address, date of birth and nationality;
(viii) the dates of appointment of the secretary;
(ix) the full names of the shareholders, their addresses, dates of birth and nationalities;
(x) the date on which the shareholder subscribed to the shares in the corporation;
(xi) a statement or nature of interest or shares held;
(xii) general nature of the business;
(xiii) full address of the registered or principal place of business;
(xiv) full address of every other place of business;
(xv) telephone number;
(xvi) email addresses;
(xvii) date of commencement of the business;
(xviii) Tax Identification Number issued under the *Revenue Administration Act 2014*;
(xix) Tax Identification Numbers for the directors, secretary and shareholders;
(xx) certificate of registration of partnership under the *Partnership Act 2018* where a corporation is a partner in a firm;
(xxi) passport size photograph of the directors, secretary and shareholders; and
(xxii) annual return of a corporation that has operated for a period of 12 months;

(d) a trust registered under the *Trusts Act 2018* applying for a business name shall provide the following particulars:
(i) certificate of registration of the trust;
(ii) date of registration of the trust;
(iii) full names, address, occupation, and nationality of the trustees;
(iv) the date of appointment of the trustees;
(v) full names of the list of beneficiaries, and where applicable the addresses and nationalities of the beneficiaries;
(vi) general nature of the business;
(vii) full address of the principal place of business;
(viii) full address of every other place of business;
(ix) telephone numbers;
(x) email addresses;
(xi) date of the commencement of the business;
(xii) Tax Identification Number issued under the *Revenue Administration Act 2014* for the trust for the purposes of the business;
(xiii) Tax Identification Number issued to the beneficiaries if available;
(xiv) passport size photographs of the trustees;
(xv) annual return of the trust filed under the *Trusts Act 2018*; and

(e) a foreign individual, firm or corporation applying for a business name shall in addition to the details contained in paragraphs (a), (b), (c) and (d) provide the following particulars:
(i) permanent address in a foreign country of registration;

(ii) Tax Identification Numbers in the foreign country;
(iii) an individual name, address, telephone number and email address of a person residing in the Republic who shall be responsible for the conduct of the business in the Republic; and
(iv) Tax Identification Number for the individual in subparagraph (iii).

6 Notification for variation of particulars

(1) For the purposes of Section 17 of the Act, the prescribed form for an application for variation of particulars of a business is set out in Form 5 of Schedule 3.

(2) A person applying for a variation of particulars shall:
(a) state the variation of the particulars; and
(b) provide the requisite information or documents required under regulations as if the variation was registered in the first instance.

7 Beneficial ownership form

Any firm or corporation applying for a business name shall also concurrently complete a form required to be filed under the *Beneficial Ownership Act 2017* and as prescribed by Regulations.

8 Certificate of registration

For the purposes of Section 12 of the Act, the certificate of registration of business name is set out in Form 6 of Schedule 1.

9 Recorded in the Register of Business Names

(1) For the purposes of Section 5(3) of the Act, the record to be kept and maintained by the Registrar shall be as set out in Form 7 of Schedule 1.

[subreg (1) renum SL 31 of 2023 reg 5(1), opn 6 Oct 2023]

(2) The Registrar shall keep and maintain the records under subregulation (1), for a period of at least 7 years from the date of the notification of the cessation of business name to the Registrar or the cancellation of the business name under the Act.

[subreg (2) insrt SL 31 of 2023 reg 5(1), opn 6 Oct 2023]

(3) A person who has a business registered under the Act, he or she shall maintain records of the business for a period of 7 years from the date of the cessation or cancellation of the business name.

[subreg (3) insrt SL 31 of 2023 reg 5(1), opn 6 Oct 2023]

10 Application for transfer of certificate

For the purposes of Section 15 of the Act, a registrant who intends to transfer their certificate shall:
(a) apply for transfer of certificate in the prescribed form as set out in Form 8 of Schedule 1; and
(b) provide the particulars contained in regulation 5 as it applies in the case of an individual, partner, corporation, trust or foreign business.

11 Notification for loss or destruction of certificate

For the purposes of Section 21 of the Act, where a certificate is lost or destroyed the registrant shall provide by way of a declaration the following particulars:

(a) name of the registrant;
(b) name of the business;
(c) date or year of registration of business;
(d) reference number;
(e) identity instrument such as birth certificates, drivers licence, bio page of passport; and
(f) address of business.

12 Notice of cessation of business

For the purposes of Section 20 of the Act, the notice of cessation of business is set out in Form 9 of Schedule 1.

13 Application for restoration of business name

For the purposes of Section 22 of the Act, the application for restoration of business names is set out in Form 10 of Schedule 1.

14 Annual return to be filed

For the purposes of Section 32 of the Act, the prescribed form for the annual return to be filed by the registrant is set out in Form 11 of Schedule 1.

15 Fees

Schedule 2 prescribes the type of fees relating to business names registration.

[The next page is 100,601]

SCHEDULE 1

FORMS

FORM 1

REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Section 10, Regulation 4(1)(a)]

APPLICATION FORM FOR REGISTRATION OF BUSINESS NAME BY AN INDIVIDUAL

(Please provide passport size photo as identification of the owner)

To: The Registrar of Business Names, Naoero

1. Details of the business:

Business name under which the business is or will be carried on	
Nature of business	
State the general nature of the business	
Principal place of business	
Any other place of business	
Date of commencement of the business	
Tax identification Number issued by Naoero Revenue Office	
If any other business owned by the individual *(specify the business name or names)*	

Note: To be filled by a foreign individual who is the owner of the business	
Permanent address of the foreigner in the country of registration *(applicable only to foreigners)*	
Tax Identification Numbers in the foreign country *(applicable only to foreigners)*	

2. Individual owns other businesses solely or jointly (if more than 1 business use separate page but in the format of this form)

Business name of other business owned by the individual	
Address of the other business	
Date of commencement of the other business	
Telephone number	

3. Details of the individual who is the owner of the business:
(Note: To be filled by both Naoero citizen who is the owner or a foreigner is the owner of the business)

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual owner)	

4. Documents

Attach a copy of the following documents to this form:

(a) Tax Identification Number issued by Naoero Revenue Office; and

(b) birth certificate, drivers licence or bio page of passport.

5. Declaration

Pursuant to Section 10(2)(a) of the Act I .....(*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory declaration Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by the individual owner of the business.....

Name of person filing this form: .....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

NOTE: Any person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

[Form 1 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 2

REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Section 10, Regulation 4(1)(b)]

APPLICATION FORM FOR REGISTRATION OF BUSINESS NAME BY FIRM OR PARTNERS

To: The Registrar of Business Names, Naoero

1. Details of the Firm:

Business name under which the business is or will be carried on	
Nature of business	
State the general nature of the business	
Principal place of business	
Any other place of business	
Date of commencement of the business	
Tax Identification Number issued by Naoero Revenue Office	
If any other business owned by the individual *(specify the business name or names)*	

2. Partners who own other businesses (if more than 1 business use separate page but in the format of this form)

Business name of other business owned by the partners	
Address of the other business	
Date of commencement of the other business	
Telephone number	

3. Details of the individual partner of a firm: (in case of more than 2 partners you shall use the same form and provide the requisite details)

PARTNER 1

(Please provide passport size photo as identification of the partner)

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Residential address:	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual partner)	
Specify share, quantum or part of interest in the firm	
Note: To be filled by a foreign individual partner	
Permanent address of the foreigner in the country of registration *(applicable only to foreigners)*	
Tax Identification Numbers in the foreign country *(applicable only to foreigners)*	

PARTNER 2

(Please provide passport size photo a identification of the partner)

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Gender	
Residential address:	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual partner)	
Specify share in the firm, quantum or part of interest in the firm	

4. Documents

Attach a copy of the following documents to this form:

(a) Tax identification Number issued by Naoero Revenue Office; and

(b) birth certificate, drivers licence or bio page of passport; and

(c) certificate of registration of partnership under the *Partnership Act 2018*; and

(d) certificate of incorporation of a corporation where applicable.

5. Declaration

Pursuant to Section 10(2)(b) of the Act, We the undersigned apply for registration of business name, under Section 10.

I/We, the applicant of the business name .....(*state name*) of

.....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Name (Partner 1): .....Signature:.....

Date:.....

Name (Partner 2):.....Signature:.....

Date:.....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

NOTE: Any person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

[Form 2 am Act 21 of 2026 s 5, opn 12 May 2026]

[The next page is 100,701]

FORM 3

REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Section 10, Regulation 4(1)(c)]

APPLICATION FORM FOR REGISTRATION OF BUSINESS NAME BY CORPORATION AS A PARTNER IN A FIRM/TRADING IN ITS INCORPORATION NAME

To: The Registrar of Business Names, Naoero

1. Details of the Firm/Corporation trading in its incorporation name:

Corporate name contained in the incorporation certificate	
Date and place of registration of the corporation	
Registered or principal place of registration of corporation	
Nature of business	
State the general nature of the business	
Principal place of business	
Any other place of business	
Date of commencement of the business	
Tax identification Number issued by Naoero Revenue Office	
If any other business owned by the individual *(specify the business name or names)*	
Date the shareholders subscribed to the shares in the corporation	
Statement or nature of interest or shares held	
Email address	
Telephone number	
Note: If a foreign corporation in addition to the information to be filled above, fill the following particulars	

Permanent address of the foreign corporation in the country of registration	
Tax Identification Numbers in the foreign country	

2. Corporation has other businesses

Business name of other business owned by the individual	
Address of the other business	
Date of commencement of the other business	
Telephone number	

3. Details of the directors, secretary, and shareholders:

DIRECTOR (if more than 1 Director use separate page but in the format of this form)

(Please provide passport size photo as identification of Director)

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Gender	
Residential address:	
Correspondence	
Contact address	
Email address	

Telephone number	
Tax Identification Number (Director)	

SECRETARY

(Please provide passport size photo as identification of the secretary)

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Gender	
Residential address:	
Contact address	
Email address	
Telephone number	
Tax Identification Number (secretary)	

(Please provide passport size photo as identification of the shareholders)

SHAREHOLDERS

Full name including Surname and Forename	**Gender**	**Usual residential address**	**Date of birth**	**Address (Correspondence, residential address, contact, telephone number and email address)**	**Specify share in the corporation**	**Tax identification number**

4. Documents

Attach a copy of the following documents to this form:

(a) current incorporation certificate issued under the *Corporations Act 1972*;

(b) Tax Identification Number issued by Naoero Revenue Office;

(c) incorporation certificate of a foreign corporation from the country of registration;

(d) tax registration issued by the foreign country;

(e) certificate of registration of partnership under the *Partnership Act 2018* where a corporation is a partner in a firm; and

(f) birth certificate, drivers licence or bio page of passport.

5. Declaration

Pursuant to Section 10(2)(c) of the Act, I/We the undersigned apply for registration for business name under Section 10.

I/We the applicant of the business name .....(*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy)*:

And I make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Name (Director): .....Signature:.....

Date:.....

Name (Director/Secretary):.....Signature:.....

Date:.....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

NOTE: Any person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

[Form 3 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 4

REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Section 10, Regulation 4(1)(d)]

APPLICATION FORM FOR REGISTRATION OF BUSINESS NAME BY A TRUST

To: The Registrar of Business Names, Naoero

1. Details of the Trust:

Name of the Trust	
Date and place of registration of the Trust	
Nature of Trust	
State the general nature of the business of the trust	
Principal place of business of the trust	
Any other place of business of the trust	
Date of commencement of the business	
Tax identification Number issued by Naoero Revenue Office	
Email address	
Telephone number	

2. Other businesses of the Trust: (If the Trust has 2 or more businesses)

Business name of other business owned by the Trust	
Address of the other business	
Date of commencement of the other business	
Telephone number	

3. Details of trustees who are individuals

Provide the following details for each of the trustees who are individuals:

Trustee 1

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	
Date appointed	

Trustee 2

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	
Date appointed	

Trustee 3

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	
Date appointed	

4. Details of corporate trustee

If a trustee is a corporate entity, provide the following details:

Full legal name	
Jurisdiction of incorporation	
Date of incorporation	
Business address	
Email address	
Telephone number	
Date appointed	

5. Details of beneficiaries

Provide the following details for each beneficiary who is known or ascertainable:

Beneficiary 1

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	

Beneficiary 2

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	

Beneficiary 3

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	

6. Documents

Attach a copy of the following documents to this form:

(a) trust registration certificate under the *Trusts Act 2018*;

(b) Tax identification Number issued by Naoero Revenue Office; and

(c) birth certificate, drivers licence or bio page of passport.

7. Declaration

Pursuant to Section 10(2)(d) of the Act, I/We the undersigned apply for registration of business name under Section 10.

I/We the applicant ..... (*state name*) of ..... (*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Name (Trustee): .....Signature:.....

Date:.....

Name (Trustee):.....Signature:.....

Date:.....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

NOTE: Any person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

[Form 4 am Act 21 of 2026 s 5, opn 12 May 2026]

[The next page is 100,801]

FORM 5

REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Section 17, Regulation 6]

NOTIFICATION FOR VARIATION OF PARTICULARS

To: The Registrar of Business Names, Naoero

I/We and ( )

Hereby give notice of the following variation in the particulars of my/our business carried on under the registered business name:

Business Name	
Business Reference Number (Business Licence Number)	

Former particulars	**State reasons for change**

New particulars	

Declaration

I/We the applicant of the business name .....(*state name*) of

.....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by the person filing this form.....

Name of person filing this form:*.....

Date:.....

NOTE: Any person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

*If the person filing this form is not owner of the business provide the following details for that person:

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	

[Form 5 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 6

REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Section 12, Regulation 8]

CERTIFICATE OF REGISTRATION OF BUSINESS NAME

It is hereby certified that the business name has been registered by..... in respect of the business, the general nature of which is to be carried on by person/ persons at .....(*principal place of business*) and .....(*any other place/places of business*)

Date:..... Signed: .....

(Registrar of Business Names)

[Form 6 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 7

REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Section 5(3) and Regulations 9]

REGISTER FOR BUSINESS NAMES

Business Name	Nature of business	Naoero Business Name Number (NBNN)	Tax Identification Number for Business

[Form 7 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 8

REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Section 15, Regulation 10]

APPLICATION FORM FOR TRANSFER OF CERTIFICATE

Business Name to be transferred	
Business Reference Number (Business Licence Number)	

1. Transferor

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Gender	
Residential address	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual owner)	
Business name under which the business is or will be carried on	
Nature of business	
State the general nature of the business	
Principal place of business	
Any other place of business	

Date of commencement of the business	
Tax Identification Number issued by Naoero Revenue Office	
If any other business owned by the individual (*specify the business name or names*)	
Note: To be filled by a foreign individual who is the owner of the business	
Permanent address of the foreigner in the country of registration (*applicable only to foreigners*)	
Tax Identification Numbers in the foreign country (*applicable only to foreigners*)	

2. Transferee

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Gender	
Residential address:	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual owner)	
Business name under which the business is or will be carried on	
Nature of business	
State the general nature of the business	
Principal place of business	
Any other place of business	
Date of commencement of the business	

Tax identification Number issued by Naoero Revenue Office	
If any other business owned by the individual (*specify the business name or names*)	
Note: To be filled by a foreign individual who is the owner of the business	
Permanent address of the foreigner in the country of registration (*applicable only to foreigners*)	
Tax identification numbers in the foreign country (*applicable only to foreigners*)	

3. Declaration

I/We the applicant of the business name ..... (*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by the person filing this form.....

Name of person filing this form:*.....

Date:.....

NOTE: Any person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

[Form 8 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 9

REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Section 20, Regulation 12]

NOTICE OF CESSATION OF BUSINESS

To: The Registrar of Business Names, Naoero

I/We (and), hereby give notice that I/We/the late (*state name of person who carried on the business*) will:

(a) temporarily not carry on business(.....*specify the period of cessation*) and will commence business again (.....*specify time to resume*); or

(b) permanently no longer carry on business(.....state the date). - under the registered business (.....state the business licence number).

I give this notice as individual owner, partner of a firm, Director/Secretary of a Corporation/ Trustee of a Trust (state the names of persons who carried on the business).

Name:

Date:

Signed:

(Individual owner/Partner of a Firm/Director or Secretary of a Corporation/Trustee of a Trust)

[Form 9 am Act 21 of 2026 s 5, opn 12 May 2026]

[The next page is 100,901]

FORM 10

REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Section 22, Regulation 13]

APPLICATION FORM FOR RESTORATION OF BUSINESS NAME

To: The Registrar of Business Names, Naoero

I/We.....(and), hereby request for the restoration of business name and state that the following are the particulars of the business which I/We are carrying on or intend to continue to carry on in Naoero under a business name:

Full name of the individual	
Surname	
Forename	
Usual residential address	
Correspondence address (if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Gender	
Residential address	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual owner)	
Business name under which the business is or will be carried on	
Nature of business	
State the general nature of the business	
Principal place of business	
Any other place of business	
Date of commencement of the business	

Tax Identification Number issued by Naoero Revenue Office	
If any other business owned by the individual (*specify the business name or names*)	
Note: To be filled by a foreign individual who is the owner of the business	
Permanent address of the foreigner in the country of registration (*applicable only to foreigners*)	
Tax Identification Numbers in the foreign country (*applicable only to foreigners*)	

State the reasons why the business name should be restored:

. . . . . .
. . . . . .
. . . . . .
. . . . . .

Declaration

I/We the applicant of the business name .....(*state name*) of .....(*address*),.....(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by the person filing this form.....

Name of person filing this form:*.....

Date:.....

NOTE: Any person making a false statement is guilty of an offence and is liable to imprisonment for 5 years.

*If the person filing this form is not owner of the business, provide the following details for that person:

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	

[Form 10 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 11

REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Section 32, Regulation 14]

ANNUAL RETURN

Registrar of Business Names
Department of Justice and Border Control
Government Offices, Yaren District
Republic of Naoero

Notes for completing this form:

1 *If there is not sufficient space in the form or not enough boxes, use an additional page and attach it to the form.*

2 *If the details relate to a corporate entity and there is no separate box, for "Full name" state the full legal name of the entity and for "Nationality" state the jurisdiction of incorporation.*

1. Business Name

Provide the following details of the registered trust to which this annual return relates:

Business Name		Any changes in the 12 months
Registrant name		
Registration number		
Registered or principal address		
Email address		
Telephone number		

If any of the above details have changed in the previous 12 months, place a tick in the column on the right.

2. Transfer of business name

Complete this section if in the previous 12 months the business name was transferred by the registrant to a new person:

Former owner

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date ceased to be trustee	

New owner

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date appointed	

3. Variation of particulars

Complete this section if the particulars of the business name in the previous 12 months had been varied:

Former particulars

New particulars

4. Change in beneficial owner

[this part applies to firms and corporation and not individual businesses]

Complete this section if in the previous 12 months a person has ceased to be or has become, a beneficial owner in a partnership or corporation:

Former beneficial owner

Full name	
Surname	
Forename	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	
Date ceased to be beneficial owner*	

- A person ceases to be a beneficial owner when the person loses or disposes of rights that conferred ultimate effective control over the trust.

New beneficial owner

Full name	
Surname	
Forename	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	
Date became beneficial owner*	

- A person becomes a beneficial owner when the person acquires rights that confer ultimate effective control over the trust.

5. Change in nature of beneficial ownership interest

Complete this section if in the previous 12 months the beneficial ownership interest of a beneficial owner has changed (for example, it was previously not ascertainable but has become ascertainable, or has increased or decreased):*

Nature of change in beneficial ownership interest:

Beneficial owner

Full name	
Surname	
Forename	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	

*Do not use this section if there has been a change in beneficial owner — use section 6.

6. Changes in name, address, or other contact details

Complete this section if in the previous 12 months there has been a change in the name, address, or other contact details of a current trustee, beneficiary, or beneficial owner that have previously been notified in a notice of trust or annual return:*

Name	**Position**	**Change in name, address or other contact details**

7. Documents

Attach a copy of the following documents to this form:

(a) Section 30 records; and

(b) annual financial account;

8. Declaration

I/We the applicant of the business name .....(*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by the individual owner of the business.....

Name of person filing this form:*.....

Date:.....

NOTE: Any person making a false statement is guilty of an offence and is liable to imprisonment for 5 years.

[Form 11 am Act 21 of 2026 s 5, opn 12 May 2026]

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SCHEDULE 2



REPUBLIC OF NAOERO

BUSINESS NAMES REGISTRATION ACT 2018

[Regulation 15]

FEES

[Sch 2 am Act 21 of 2026 s 5, opn 12 May 2026]

	Type	Sections	Fee
1	For a certified copy of an entry in the Register	Section 5(3)(a)	$25
2	Fee for a certified copy of entries in the Register and Certificate	Section 5(3)(b)	$25
2	Application for registration of business name	Section 10	$200
4	Application fee for transfer of certificate	Section 15(2)	$150
5	Application fee for variation of particulars of business	Section 17(1)	$100
7	Restoring a lost or destroyed copy	Section 21(1)	$100
8	Restoration of the removed registered business name	Section 22(1)	$200
9	Annual return	Section 32(2)(d)	Nil

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