**CHANGE OF REGISTERED OFFICE ADDRESS**

The activity of change in registered office address has three different scenarios i.e.

1. Within a city
2. Within a province or within ICT or within a part of Pakistan not forming part of a province, and
3. From one province or I.C.T. to another province and vice versa, or one province or I.C.T.to a part of Pakistan not forming part of a province and vice versa.

Scenario 1 come under purview of section 21 of the Companies Act, 2017 (the “Act”), scenario 2 involve Section 21 and section 150 of the Act whereas scenario 3 simultaneously necessitate to alter the memorandum of a company and, as such, attracts the following three (03) directly related provisions of the Act:

1. Section 21, “Registered office of company”
2. Section 150, “Filing of resolution” and
3. Section 32, “Alteration of memorandum” read with rule 3 of the Companies (General Provisions & Forms) Rules 1985.

**Mode of documents submission:**

Documents notifying the change of address can be submitted either by online (through eService) or by offline (through manual arrangements) as per the following procedure:

1. **WITHIN CITY**

**STEP**

File Form-21 within 15 days after the date of change in registered office address

with the registrar along with Paid Bank Challan of prescribed filing fee of Form-21 (copy of paid challan is not required to be submitted or attached with the process in case of online filing)

**Note;**

In case of online submission process namely, “change of company address” as available in list of processes in eService portal of the Commission need to be selected.

1. **WITHIN PROVINCE**

**STEP 1**

* Hold General Meeting (AGM or EOGM) of shareholders.
* Pass special resolution for change of registered office address of the company

**STEP 2**

File the following documents with the registrar:

1. Copy of special resolution on Form-26 within 15 days of passing special resolution in general meeting
2. Form-21 within 15 days after the date of change in registered office address
3. Paid Bank Challan of prescribed filing fee of Form-21 and Form 26 (copy of paid challan is not required to be submitted or attached with the process in case of online filing)

**Note;**

In case of online submission process namely, “change of company address” as available in list of processes in eService portal of the Commission need to be selected.

1. **DIFFERENT PROVINCE:**

**STEP 1**

* Hold General Meeting (AGM or EOGM) of shareholders/members.
* Pass special resolution for change of registered office address from one province or I.C.T. to another province and vice versa, or one Province or I.C.T.to a part of Pakistan not forming part of a province and vice versa

**Relevant provisions:** Sections 21 of the Companies Act, 2017

**STEP 2**

File an application along with following documents with the relevant Company Registration Office:

1. Special resolution on Form-26 within 15 days of passing special resolution in general meeting.
2. Form-21 within 15 days after the date of change in registered office address.
3. Petition in the shape of application as prescribed vide rule 3 of the Companies (General Provisions and Forms) Rules, 1985 (the “Rule”) along with the following documents correct as on the day immediately preceding the day of the passing of the special resolution and certified by a responsible officer:
	1. a copy of the memorandum (amended) and the articles;
	2. a copy of the special resolution;
	3. minutes of the meeting at which the special resolution was adopted;
	4. particulars of dissenting shareholders or creditors together with their objections;
	5. a copy of the latest audited balance sheet;

(vi) statement in comparative form showing the existing provisions of the memorandum as are proposed to be altered and the provisions as would appear after the proposed alterations

1. pattern of holding of shares in Form 34;
2. names and addresses of each of creditors of the company to whom an amount exceeding fifty thousand rupees is due with the amount mentioned against each along with their consent to the alteration; and
3. names and addresses of the persons likely to be affected along with their consent to the alteration.
4. Affidavit, duly notarized, on stamp paper of appropriate value affirming correctness of the submitted information.
5. Paid ‘original’ challan of prescribed fee as per Seventh Schedule of the Companies Act, 2017 for alteration in Memorandum of Association and filing fee of Form-26 & Form-21. (copy of paid challan is not required to be submitted or attached with the process in case of online filing)

**Notes; In case of online submission:**

1. Process namely, “change of company address (different province)” as available in list of processes in eService portal of the Commission need to be selected.
2. There is no need of submission of Form 21 and Form 26 through separate processes. These returns are auto generated through the process at point (1) above.
3. Affidavit and Application under rule 3 along with its enclosures are needed to be submitted as attachment to the process; and
4. Form 34 is to be submitted through separate process (separate fee is to be deposited vide challan generated through this process). Confirmation of submission of Form 34, however, needs to be made vide specified column of the application.