No. 1987

MALTA BUSINESS REGISTRY

Explanatory Notes[1]

Introduction

Title of Legislation	Companies Act (Forms) (Amendment) Regulations, 2025
Parent Act	Companies Act - Cap. 386 of the Laws of Malta
Responsible entity	Malta Business Registry

Summary and background

Aims and Objectives of the Legislation

These Explanatory Notes refer to amendments that are being carried out to the Companies Act (Forms) Regulations (S.L. 386.01), (hereinafter the "principal regulations") by means of the Companies Act (Forms) (Amendment) Regulations, 2025 (hereinafter the "regulations''). These amendments are being carried out to reflect the regulatory changes brought about by the Companies (Amendment) Act, 2025 (Act XVIII of 2025), including the introduction of new forms for the simplified dissolution procedure resulting in the introduction of three (3) statutory forms.

Overview of the Structure of the Instrument

The amending regulations consist of two (2) regulations as follows:

Regulation 1 stipulates the title of the regulations;
Regulation 2 effectively amends the Schedule to the principal regulations.

Commentary

Form A - This Form has been amended to ensure legal certainty and assist the public at large by making the Form more user friendly. Upon the appointment of a partner, the partnership shall submit a 'Form A', giving notice in accordance with article 19(3) or article 52 of the Companies Act, of the new partner/general partner/limited partner who has been appointed. The previous Form has been amended to include the article which corresponds to article 19(3) in relation to partnerships *en commandite*, namely article 52. Additionally, the partnership interest of the appointed partner is now also required to be indicated in the amended Form A.

Form A1 - This Form has been amended to ensure legal certainty while also making the Form more user friendly. Upon the cessation of a partner, the partnership shall, by submitting Form A1, give notice in accordance with article 19(3) or article 52 of the Companies Act, as applicable, of the cessation of a partner/general partner/ limited partner with effect from the cessation of such partner.

Form B1 – This Form has been substituted by a new Form B1 to be in line with the requirements of Act XVIII of 2025. This form consists of a notice of an extraordinary resolution for dissolution in accordance with the simplified dissolution procedure approving the filing of an application in terms of Article 214A(3)(a) of the Companies Act.

Form B1(A) - This Form (previously Form B1) has been renamed to read Form B1(A). The content of this Form has remained unchanged, in that the company is giving notice pursuant to Article 265(1) of the Companies Act that it has passed

[1]These Explanatory are in accordance with and for the purpose of article 3(2)(c) of the Small Business Act (Chapter 512 of the Laws of Malta).

an extraordinary resolution for its dissolution and winding up and that the director/secretary is confirming that in accordance with Article 268(1) of the Companies Act a declaration has /has not been made by the directors.

Form B(3) - This is a new Form which is to be signed by all directors of the company. Form B(3) is an application for a simplified dissolution procedure for the company to be dissolved and have its name struck off the register, provided that it declares that six (6) months prior to the date of the application, the company has not carried out any changes to its name or traded or otherwise carried out business or employed employees other than any person who is an officer of the company and that it does not have any documents or penalties with the Registrar which remain outstanding as at the date of the application, or any of its shares pledged.

Furthermore, the directors must declare that the company is not regulated under any other applicable law in Malta; that it has discharged in full any liabilities towards its creditors and/or that such liabilities have been written off by its creditors, with the exception, if applicable, of any outstanding fees to the company's current officers or current corporate service providers and, or any loans payable to any of the company's shareholders.

Further matters covered by the declaration include that, the company:

- has no pending court proceedings in, or outside Malta;
- does not have any assets exceeding 5,000 euro;
- has not entered into any deeds or contracts in the previous six (6) months other than with the service providers to the company and has no outstanding amounts due to any government authority or body.

The directors shall also confirm on the Form that they will keep the details of the beneficial owners and financial records of the company or stipulate the name of the designated person to retain the details of the beneficial owners and financial records of the company.

Form B(4) - This is also a new Form that accompanies Form B(1) and B(3). It is a confirmation by any of the directors of the company that: (i) a shareholders' resolution has been duly adopted to approve the simplified voluntary dissolution procedure referred to in this article, in accordance with the company's memorandum and articles of association; (ii) all bank accounts, if any, have been closed; (iii) where applicable, that an application has been filed online for the de-registration of the company for value added tax purposes in Malta; (iv) that no persons are employed by the company other than any person who is an officer of the company.

Form Q - In line with the amendments to article 79(2) of the Companies Act (by Act XVIII of 2025), this Form requires notification of change to the registered office or electronic mail address of the company.

Concluding Section

In view of the new obligations introduced by Act XVIII of 2025 and the amending regulations, it would be advisable that officers of companies concerned consult a lawyer, accountant, or auditor as required to ensure the fulfilment of obligations arising from the new amendments. Failure to make the necessary filings or take the necessary action within the requested time frames shall result in administrative penalties being imposed on the company and officers of the company. Administrative penalties can be avoided if the company officers adhere to the requirements stipulated in Maltese company law and any subsidiary legislation made thereunder.

For further information please contact legal.enforcement@mbr.mt/22582300.

N.B. These Explanatory Notes are not intended to be an exhaustive description of the instrument nor a substitute thereof or a legislative supplement thereto. These Explanatory Notes do not purport to be an authoritative ruling on the interpretation of the legislation.

16th December, 2025