

User Guidelines

Proposed amendments to the to **the Companies (Amendment) Act, 2025** (hereinafter referred to as the “**principal Act**”) via the **Various Laws relating to Corporate Sustainability Reporting (Amendment) Act, 2026** (hereinafter referred to as the “**amending Act**”)–

Purpose

These guidelines refer to amendments which are to be carried out to the principal Act via the amending Act. The aims and objectives of these amendments are to further amend the Companies Act (Cap. 386 of the Laws of Malta) to ensure legal certainty.

These guidelines are only with respect to the substitution of the Eleventh Schedule to the principal Act.

Companies Act provisions in the amending Act

Part V of the amending Act consists of 2 amending articles concerning the following:

- Article 41 – amendments to the principal Act;
- Article 42 – substitution of Article 61 of the principal Act which deals with the Eleventh Schedule.

The Eleventh Schedule is being substituted to ensure legal certainty regarding the provisions relating to administrative penalties, including re-numbering of provisions. Decimal values are also being deleted.

Conclusion

Officers of companies are to be fully aware of the amending Act. It is advisable that when they are unsure about their obligations, they consult a lawyer, accountant, or auditor. Any required prescribed forms will be issued under the respective legislative regulations through a Legal Notice. Failure to make the necessary filings or take the necessary action within the requested time frames will result in penalties being imposed on the company and officers of the company. Penalties can be avoided if the company officers are familiar with the Maltese company law and regulations thereto.

Malta Business Registry

N.B. The User Guidelines contained within this document is solely intended to serve as guidelines and should not be construed as legislation. This document should not be considered as an exhaustive description of the instrument nor a substitute thereof or a legislative supplement to it. The Guidelines do not purport to be an authoritative ruling on the interpretation of the legislation. Please refer to the related legislation for a more comprehensive understanding.

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