L.N. 354 of 2008

COMPANIES ACT
(CAP. 386)

Companies Act (Fees) Regulations, 2008

IN exercise of the powers conferred by article 425 of the Companies Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Citation and commencement. Cap. 168.

1. (1) The title of these regulations is the Companies Act (Fees) Regulations, 2008.

(2) These regulations shall come into force on the 1st January, 2009 and shall apply to fees falling due on or after the said date.

(3) Nothing in these regulations shall be deemed to affect the liability in respect of any fees due under the Companies Act (Fees) Regulations, 1997 prior to the coming into force of these regulations.

(4) These regulations shall apply to commercial partnerships regulated by the Companies Act and to commercial partnerships which, in terms of the Companies Act, continue to be regulated by the Commercial Partnerships Ordinance.

Levy of fees.

2. The fees prescribed in the Schedule shall be the fees to be levied in relation to the registration of commercial partnerships and the registration, inspection or issue of documents, certificates, copies or extracts under the Companies Act and the Commercial Partnerships Ordinance.

Where share capital is in a currency other than euro.

3. Where the share capital of a company is expressed in a currency other than euro, the fees prescribed by these regulations in relation to the registration of documents, shall be levied on the basis of the euro equivalent of such other currency, calculated on the date on which a document is delivered, given to or served on the Registrar for registration; and the exchange rate to be used shall be the average of the buying and selling rates prevailing on the date aforesaid.

Repeals L.N. 44 of 1997.

4. The Companies Act (Fees) Regulations, 1997 are hereby repealed.

SCHEDULE
(Regulation 2)

Fees

(a) Registration of any commercial partnership whose authorised capital or total contributions, as the case may be:		
	In paper format	***In electronic format***
(i) do not exceed €1,500	€245	€210
(ii) exceed €1,500 but do not exceed €5,000	€245 with the addition of €15 for each €500 or part thereof in excess of €1,500	€210 with the addition of €12 for each €500 or part thereof in excess of €1,500
(iii) exceed €5,000 but do not exceed €10,000	€350 with the addition of €20 for each €1,000 or part thereof in excess of €5,000	€294 with the addition of €17 for each €1,000 or part thereof in excess of €5,000
(iv) exceed €10,000 but do not exceed €50,000	€450 with the addition of €20 for each €2,500 or part thereof in excess of €10,000	€379 with the addition of €17 for each €2,500 or part thereof in excess of €10,000
(v) exceed €50,000 but do not exceed €100,000	€770 with the addition of €20 for each €10,000 or part thereof in excess of €50,000	€651 with the addition of €17 for each €10,000 or part thereof in excess of €50,000
(vi) exceed €100,000 but do not exceed €250,000	€870 with the addition of €10 for each €15,000 or part thereof in excess of €100,000	€736 with the addition of €8 for each €15,000 or part thereof in excess of €100,000
(vii) exceed €250,000 but do not exceed €500,000	€970 with the addition of €10 for each €10,000 or part thereof in excess of €250,000	€816 with the addition of €8 for each €10,000 or part thereof in excess of €250,000
(viii) exceed €500,000 but do not exceed €1,000,000	€1,220 with the addition of €20 for each €20,000 or part thereof in excess of €500,000	€1,016 with the addition of €17 for each €20,000 or part thereof in excess of €500,000

(ix) exceed €1,000,000 but do not exceed €2,500,000	€1,720 with the addition of €10 for each €50,000 or part thereof in excess of €1,000,000	€1,441 with the addition of €8 for each €50,000 or part thereof in excess of €1,000,000
(x) exceed €2,500,000	€2,250	€1,900.

(b) Registration of an investment company with variable share capital: €1,750.

(c) Registration of documents delivered to the Registrar of Companies in compliance with article 385 of the Companies Act:

In the case where the registered capital of the overseas company –

(i) does not exceed €1,500	€245
(ii) exceeds €1,500 but does not exceed €5,000	€245 with the addition of €15 for each €500 or part thereof in excess of €1,500
(iii) exceeds €5,000 but does not exceed €10,000	€350 with the addition of €20 for each €1,000 or part thereof in excess of €5,000
(iv) exceeds €10,000 but does not exceed €50,000	€450 with the addition of €20 for each €2,500 or part thereof in excess of €10,000
(v) exceeds €50,000 but does not exceed €100,000	€770 with the addition of €20 for each €10,000 or part thereof in excess of €50,000
(vi) exceeds €100,000 but does not exceed €250,000	€870 with the addition of €10 for each €15,000 or part thereof in excess of €100,000
(vii) exceeds €250,000 but does not exceed €500,000	€970 with the addition of €10 for each €10,000 or part thereof in excess of €250,000
(viii) exceeds €500,000 but does not exceed €1,000,000	€1,220 with the addition of €20 for each €20,000 or part thereof in excess of €500,000
(ix) exceeds €1,000,000 but does not exceed €2,500,000	€1,720 with the addition of €10 for each €50,000 or part thereof in excess of

	€1,000,000
(x) exceeds €2,500,000	€2,250.

In the case where an overseas company does not have a registered capital –

(i) where the number of members stated in the instrument constituting the company does not exceed 25	€245
(ii) where the number of members stated in the instrument exceeds 25 but does not exceed 100	€245 with the addition of €75 for each 25 members or fraction thereof in excess of the first 25
(iii) where the number of members stated in the instrument exceeds 100 but is not unlimited	€470 with the addition of €50 for each 50 members or fraction thereof in excess of the first 100 up to a maximum of €2,250
(iv) where the number of members is unlimited	€2,250.

(d) Registration of an increase in the authorised capital or total contributions of any commercial partnership, including the registered capital of an overseas company:	An amount equal to the difference, if any, between the amount of fees which would have been payable on first registration by reference to the authorised capital or total contributions of the partnership as increased and the amount of fees which would have been so payable by reference to the authorised capital or total contributions of the partnership immediately before the increase.
(e) Registration of a conversion of a commercial partnership:	Where as a result of the conversion, the authorised capital or total contributions of the converted partnership is greater than the authorised capital or total contributions of the partnership immediately before the conversion, an amount equal to the difference, if any, between the amount of fees which would have been payable on first registration by reference to the authorised capital or total contributions of the converted partnership and the amount of fees which would have been so payable by reference to the authorised capital or total contributions of the partnership immediately before the conversion.
(f) Registration of an amalgamation of commercial partnerships:	

In the case of an amalgamation of two or more partnerships by the merger of one or more partnerships with another existing partnership –

Where as a result of the amalgamation, the authorised capital or total contributions of the acquiring partnership is greater than the authorised capital or total contributions of the partnership immediately before the amalgamation, an amount equal to the difference, if any, between the amount of fees which would have been payable on first registration by reference to the authorised capital or total contributions of the acquiring partnership and the amount of fees which would have been so payable by reference to the authorised capital or total contributions of the partnership immediately before the amalgamation.

In the case of an amalgamation of two or more partnerships by the formation of a new partnership instead of the existing partnerships –

An amount by reference to the authorised capital or total contributions of the new partnership, as provided in paragraph (a) of this Schedule.

(g) Registration of a division of a company:

In the case of a division of a company by acquisition –

Where as a result of the division, the authorised capital of any of the existing companies is greater than its authorised capital immediately before the division, in respect of each such company, an amount equal to the difference, if any, between the amount of fees which would have been payable on first registration by reference to the authorised capital of such company following the division and the amount of fees which would have been so payable by reference to the authorised capital of such company immediately before the division.

In the case of a division of a company by the formation of two or more new companies –

In respect of each new company, an amount by reference to the authorised capital of each such company, as provided in paragraph (a) of this Schedule.

(h) Registration of an annual return of a company other than an investment company with variable share capital:

In the case where the authorised share capital of the company –

	In paper format	*In electronic format*
(i) does not exceed €1,500	€100	€85
(ii) exceeds €1,500 but does not exceed €5,000	€140	€120
(iii) exceeds €5,000 but does not exceed €10,000	€160	€135
(iv) exceeds €10,000 but does not exceed €50,000	€350	€300
(v) exceeds €50,000 but does not exceed €100,000	€400	€340
(vi) exceeds €100,000 but does not exceed €250,000	€600	€510
(vii) exceeds €250,000 but does not exceed €500,000	€800	€680
(viii) exceeds €500,000 but does not exceed €1,000,000	€900	€765
(ix) exceeds €1,000,000 but does not exceed €2,500,000	€1,200	€1,020
(x) exceeds €2,500,000	€1,400	€1,200.

(i) Registration of an annual return of an investment company with variable share capital:	€1,000.
(j) Registration of documents delivered to the Registrar of Companies in compliance with article 387 of the Companies Act:	€200.
(k) Registration of a prospectus in terms of article 93 and article 396 of the Companies Act, other than a prospectus in relation to securities in respect of which an application for admission to listing has been made or is to be made to the listing authority:	€1,200.
(l) For the granting of the consent of the Registrar for a company to be continued as a company outside Malta in terms of the Continuation of Companies Regulations:	€1,000.
(m) For every copy per sheet:	€0.35.
(n) For a certificate regarding true copies:	€5.
(o) For a certificate regarding the directors of a company:	€7.50.
(p) For an altered certificate of registration in terms of article 20 and article 80 of the Companies Act, following a change in the name of a commercial partnership:	€25.
(q) For any other certificate regarding a company issued upon the request of any person:	€15.
(r) For the reservation of the name of a	

commercial partnership:	€8 per name.
(s) For every inspection of documents of each commercial partnership in paper format:	€20 per file.
(t) For the inspection and download of documents of commercial partnerships in electronic format:	*For each download of each document*
- Memorandum and Articles of Association, deed of partnership and annual accounts	€5
- Prospectus	€10
- Annual return	€2
- Any other document	€1.
(u) For unlimited inspections and downloads of documents	€12,000 per annum.

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