

11 February 2026

## Circular addressed to Company Services Providers on the submission of the Annual Compliance Return

Reference is made to the Annual Compliance Return ('ACR') which Company Service Providers ('CSPs') are required to submit on an annual basis as part of their regulatory submissions to the Authority. CSPs are hereby being informed that the revised ACR template is now available on the MFSA [website](#) following minor technical changes. Whilst the data requested remains unchanged, it is of utmost importance that **the latest version of the ACR** is downloaded from the MFSA's website, available as from the date of this Circular. The **previous versions of the ACR will not be accepted by the Authority**.

CSPs are reminded of their obligation to abide by the statutory deadlines set out in the CSP Rulebook with respect of their regulatory submissions. Submissions by individuals should be made **by not later than 30 April of each calendar year** whilst those by body corporates should be made **by not later than 4 months following the financial year end**. All documentation should cover the previous calendar year. CSPs are required to ensure that the **data included in the ACR relates solely** to the reporting period in relation to which the ACR is being submitted. For instance, a CSP with a financial year end 31<sup>st</sup> December 2025 should include data covering 1<sup>st</sup> January 2025- 31<sup>st</sup> December 2025. The Authority also reminds CSPs of their obligation to provide complete and accurate data in the ACR submitted.

The Authority draws the attention of Limited Company Service Providers that the ACR applicable to Limited Company Service Providers consisting of a single regulatory return issued jointly with the Financial Intelligence Analysis Unit ('FIAU') will be issued in the upcoming weeks and the industry will be informed upon issuance through a circular.

Reference is also made to the [Circular dated 19 February 2024](#) communicating the changes to the ACR made pursuant to the changes to the CSP Rulebook in 2024. For ease of reference, the sections dealing with the naming conventions and uploading of the ACR are being replicated in this Circular together with some minor additional guidance.

### A. Naming Conventions

CSPs are to submit the below documentation, according to their licence classification, in the folder of each uploaded Zip file made through the LH Portal and are to be guided by the below naming conventions, accordingly. As outlined below, the **ACR is to be submitted in both excel and pdf format**.

**Individual Licence Holders:**

<b>Licence Type</b>	<b>Name of Document</b>	<b>Files - Naming Convention</b>
Class A (individuals)	Organisation Chart	LHCode_2026_OC.pdf
	Compliance Report	LHCode_2026_CR.pdf
	Other documents (if applicable)	LHCode_2026_OTH- <b>Name of document</b> .pdf
	Annual Compliance Return	LHCode_2026_ACR.pdf
		LHCode_2026_ACR.xlsm

<b>Licence Type</b>	<b>Name of Document</b>	<b>Files - Naming Convention</b>
Class B (Individuals)	Organisation Chart	LHCode_2026_OC.pdf
	Compliance Report	LHCode_2026_CR.pdf
	Other documents (if applicable)	LHCode_2026_OTH- <b>Name of document</b> .pdf
	Annual Compliance Return	LHCode_2026_ACR.pdf
		LHCode_2026_ACR.xlsm

<b>Licence Type</b>	<b>Name of Document</b>	<b>Files - Naming Convention</b>
Class C (Individuals)	Organisation Chart	LHCode_2026_OC.pdf
	Risk Report	LHCode_2026_RR.pdf
	Compliance Report	LHCode_2026_CR.pdf
	Other documents (if applicable)	LHCode_2026_OTH- <b>Name of document</b> .pdf
	Annual Compliance Return	LHCode_2026_ACR.pdf
		LHCode_2026_ACR.xlsm

**Body Corporate Licence Holders:**

<b>Licence Type</b>	<b>Name of Document</b>	<b>Files - Naming Convention</b>
<b>Class A (Body Corporate)</b>	Board Resolution of Directors	LHCode_2026_BRD.pdf
	Shareholding Structure / Organigram	LHCode_2026_SSO.pdf
	Organisation Chart	LHCode_2026_OC.pdf
	Compliance Report	LHCode_2026_CR.pdf
	Other documents (if applicable)	LHCode_2026_OTH- <b>Name of document</b> .pdf
	Annual Compliance Return	LHCode_2026_ACR.pdf
		LHCode_2026_ACR.xlsm
	Management Letter	LHCode_2026_ML.pdf
	Financial Statements or Annual Income Statement, Balance Sheet and Notes (as applicable) <sup>1</sup>	LHCode_2026_FS.pdf

<b>Licence Type</b>	<b>Name of Document</b>	<b>Files - Naming Convention</b>
<b>Class B (Body Corporate)</b>	Board Resolution of Directors	LHCode_2026_BRD.pdf
	Shareholding Structure / Organigram	LHCode_2026_SSO.pdf
	Organisation Chart	LHCode_2026_OC.pdf
	Compliance Report	LHCode_2026_CR.pdf
	Other documents (if applicable)	LHCode_2026_OTH- <b>Name of document</b> .pdf
	Annual Compliance Return	LHCode_2026_ACR.pdf
		LHCode_2026_ACR.xlsm
	Management Letter	LHCode_2026_ML.pdf
	Financial Statements or Annual Income Statement, Balance Sheet and Notes (as applicable) <sup>1</sup>	LHCode_2026_FS.pdf

<sup>1</sup> For partnerships (but excluding warranted civil partnerships authorised to act as Under threshold Class A CSPs in terms of R3-13.4) the submission should consist of Annual Income Statement, Balance Sheet and Notes to income statement and balance sheet.

<b>Licence Type</b>	<b>Name of Document</b>	<b>Files - Naming Convention</b>
<b>Class C (Body Corporate)</b>	Board Resolution of Directors	LHCode_2026_BRD.pdf
	Shareholding Structure / Organigram	LHCode_2026_SSO.pdf
	Organisation Chart	LHCode_2026_OC.pdf
	Risk Report	LHCode_2026_RR.pdf
	Compliance Report	LHCode_2026_CR.pdf
	Other documents (if applicable)	LHCode_2026_OTH- <b>Name of document</b> .pdf
	Annual Compliance Return	LHCode_2026_ACR.pdf
		LHCode_2026_ACR.xlsx
	Management Letter	LHCode_2026_ML.pdf
	Financial Statements or Annual Income Statement, Balance Sheet and Notes (as applicable) <sup>2</sup>	LHCode_2026_FS.pdf

## B. Uploading of Annual Compliance Return

Upon completion of the ACR, and collection of the required supporting documents, **all the documentation needs to be zipped into one zip file** using the following naming convention: LHCode\_2026.zip<sup>3</sup>.

Guidelines on File Naming Convention  
Required format: LHCode\_YYYY.zip  
Example: TCSP\_2024.zip

For more details with regards to the naming conventions of the contents of the Zip file [click here](#)

Please note that you are only allowed to upload 1 ZIPPED(.ZIP) file at a time, not exceeding 30MB.

Licence Holders are then required to upload the completed zip file through the [LH Portal](#), under the CSPs Annual Returns Project. Kindly refrain from including sub-folders within the zip file. Submissions are to be uploaded in **.zip format only**.

<sup>2</sup> For partnerships (but excluding warranted civil partnerships authorised to act as Under threshold Class A CSPs in terms of R3-13.4) the submission should consist of Annual Income Statement, Balance Sheet and Notes to income statement and balance sheet.

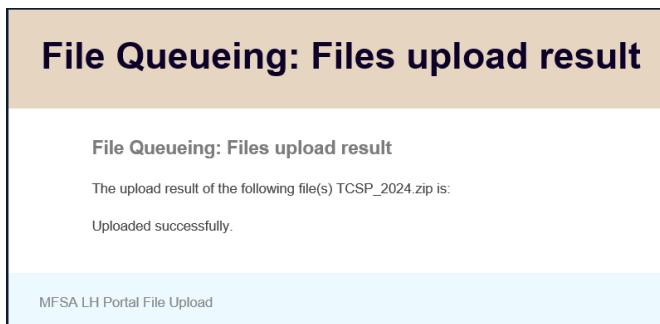
<sup>3</sup> The ".zip" is not to be included in the file name as this is automatically created once the documents being submitted have been compressed into a Zip File.

## File Uploads

Use the feature below to upload files to the MFSA server. It is important that all file names are in the appropriate convention.

Authorised Person	Corporate Service Providers Ltd
Project	CSPs Annual Returns
Files:	<input type="button" value="Choose File"/> No file chosen
<input type="button" value="Upload File(s)"/>	

Licence Holders will receive the following via e-mail if the above guidelines are followed and the submission of the Annual Compliance Return together with the supporting documents has been submitted successfully. **Please note that it may take a few minutes or longer for the automated confirmation email to be received. Should you not receive any confirmation email within 24 hours, you are kindly requested to ensure that you reach out to the Company Service Providers Supervision Function.**

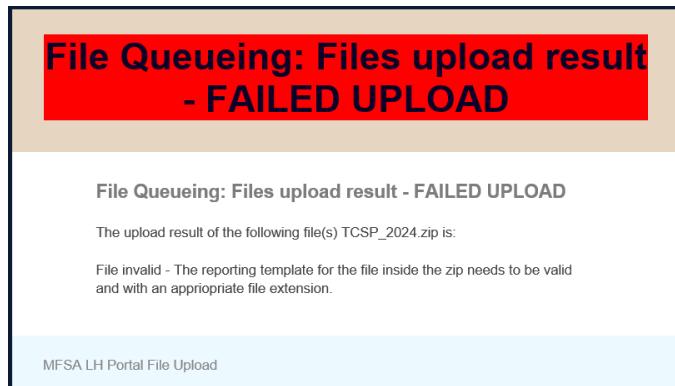


## C. Possible Errors while uploading documentation on LH Portal

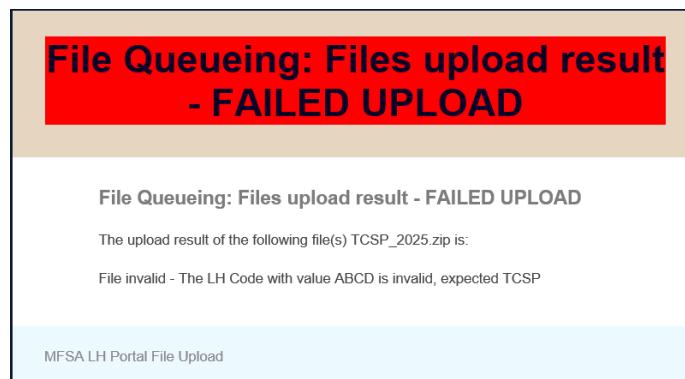
The hereunder are some possible errors that Licence Holders might encounter should the above naming conventions not be adhered to. Consequently, the file will be rejected and will not be uploaded through the system. You are therefore kindly requested to ensure that the user uploading the relevant returns checks their inbox to ensure that a file upload result email is received, and to address any of the possible errors as outlined below at the earliest, as otherwise the submission will not be deemed complete.

### **Scenario 1:**

In the event that the Zip file contains the correct naming convention, however the files within the Zip file do not follow the above guidelines on the naming convention of each document, the following email will be received, and the submission will fail:

**Scenario 2:**

In the event that the Zip file name does not follow the above guidelines, the following email is received:



**Should you not be in a position to rectify the error after following the guidance provided in this Circular, please direct your queries to the Company Service Providers Supervision Function by sending an email to [cspssupervision@mfsa.mt](mailto:cspssupervision@mfsa.mt).**