



COMPANIES ACT 2016: PRACTICE DIRECTIVE NO. 1/2017 (REVISED)

DOCUMENTS UNDER THE COMPANIES ACT 2016, THE LODGEMENT REQUIREMENTS AND RELATED MATTERS

This Practice Directive is issued pursuant to section 20C of the Companies Commission of Malaysia 2001 [Act 614] and section 610 of the Companies Act 2016 [Act 777].

OBJECTIVES

1. The objectives of this Practice Directive are:
 - (a) to specify the documents which are referred to in the Companies Act 2016 (CA 2016) for the purposes of lodgement with the Registrar or for the execution by the directors, officers, members, company or lodger(s); and
 - (b) to determine the general requirements for the lodgement of the documents and related matters.

GENERAL REQUIREMENTS RELATING TO THE LODGEMENT OF DOCUMENTS

2. Section 610 of the CA 2016 empowers the Registrar to determine the particulars, form and manner of the lodgement of information to be lodged.

3. As a general rule, regulation 3 of the Companies Regulations 2017 states that:

"All documents required to be lodged with the Registrar under the Act, and all applications for any matters as specified in the Schedule, shall be lodged or made, as the case may be, through the electronic filing system unless otherwise directed by the Registrar."

LODGEMENT OF DOCUMENTS THROUGH SSM ELECTRONIC SERVICES

4. For clarification purposes, "SSM electronic services" consist of:

- (a) Corporate Registry System (CRS);
- (b) Electronic Beneficial Ownership System (e-BOS);
- (c) Malaysian Business Reporting System (MBRS); or
- (d) Any other electronic services determined by the Registrar.

5. Effective from 14 July 2026, all corporate filings, statutory lodgements, incorporation application, notifications and all other submissions to the Registrar shall be made through the *Corporate*

Registry System (CRS). The CRS is an electronic unified platform used by SSM and replaces SSM's existing core registry system.

6. All persons responsible for corporate compliance shall ensure that documents are submitted in accordance with the requirements, procedures, and timelines prescribed by the Registrar under the CA 2016 and any subsidiary legislation, practice notes, practice directives, guidelines, or circulars issued thereunder.

7. The existing Practice Notes, Practice Directives, Guidelines, Notifications, Circulars and related Forms shall remain applicable except for lodgements or submissions from counter-based (over the counter (OTC) to online lodgements through the electronic services.

8. Documents lodged through the electronic services shall be prepared and lodged in accordance with the requirements of the electronic services as notified and revised from time to time without affecting the substantive requirements, procedures or compliance obligations. Hence, all electronic lodgments must comply with the directions specified in the electronic forms.

9. In addition, all particulars which are necessary to be completed, acted upon or executed before the documents are lodged with the Registrar must have been duly completed, acted upon or executed, as the case may be.

10. Notwithstanding the implementation of the electronic services, OTC lodgements and submissions shall only be permitted in circumstances:

- (a) where the electronic services is wholly or partially unavailable or inaccessible;
- (b) where the relevant statutory forms under the Companies Act 1965 [Act 125] are not supported by and could not be lodged electronically through the electronic services;
- (c) upon notification by the Registrar.

FEES

11. The fees in respect of the lodgement of a document as specified in the Companies Regulations 2017 must be paid at the time the document is lodged, unless otherwise directed by the Registrar.

12. Where a fee is payable for or in respect of any matter involving the doing of any act or thing by the Minister or Registrar, the Minister or Registrar is precluded from doing that act or thing until the fee has been paid.

LATE LODGEMENT PENALTY

13. Unless an application for an extension of time has been approved, documents to be lodged with the Registrar shall

comply with the timeline for lodgment as stipulated in the Act. If the timeframe is not provided for, the time to lodge the documents is 30 days from the time the requirement to lodge the document arises.

14. If a document is lodged later than the prescribed timeframe, the following late lodgment penalty shall apply:

Description	Penalty
For late lodgement of document after the period prescribed under this Act or pursuant to an extension under s 609(2) by—	
(a) a public company or foreign company	(i) More than 7 days but not more than 90 days RM150 (ii) More than 90 days but not more than 180 days RM250 (iii) More than 180 days but not more than 365 days RM300 (iv) More than 365 days RM500

(b) a private company	(i) More than 7 days but not more than 90 days	RM50
	(ii) More than 90 days but not more than 180 days	RM100
	(iii) More than 180 days but not more than 365 days	RM150
	(iv) More than 365 days	RM200

15. Notwithstanding paragraph 14, where any document is lodged to the Registrar after the time specified in the Act, and the Registrar is satisfied that the omission to lodge the document within the time limit was accidental or due to inadvertence, or that it is just and equitable to do so, the Registrar may remit wholly or partly the fee payable in respect of the late lodgment of the document.

DOCUMENTS FOR COMPLETION OR EXECUTION BY THE DIRECTORS, OFFICERS, MEMBERS OR COMPANIES

16. The documents which are required to be completed or executed pursuant to certain provisions under the CA 2016 by

directors, officers, members or companies are set out in **Schedule C** on SSM website at www.ssm.com.my.

17. Although these documents are required to be completed or executed, these documents are not required to be lodged with the Registrar unless otherwise directed. Such documents must be kept at the registered office of the company.

AMENDMENTS TO DOCUMENTS ISSUED UNDER THIS PRACTICE DIRECTIVE

18. The Registrar shall have the power to amend or replace any documents, or to introduce new documents under this Practice Directive, from time to time.

19. The Registrar shall notify any changes to the lodgement requirements in the electronic services and documents referred to in **Schedule C** through SSM website at www.ssm.com.my.

EFFECT OF THIS PRACTICE DIRECTIVE

20. This Practice Directive hereby supersedes Practice Directive 1/2017 (Revised) issued on 1 October 2024.

REGISTRAR OF COMPANIES
COMPANIES COMMISSION OF MALAYSIA
14 JULY 2026