Malta Competition and Consumer Affairs Authority

Office for Competition

COMP-MCCAA/18/2026 – MERGER BETWEEN QUAZAR AND MOORE

Decision pursuant to Regulations 6 (1) (ii) and 12(4) of the Control of Concentrations Regulations (LN 294 of 2002 as subsequently amended)

DATE: 20 November 2026

1. On 23 October 2026, the Office for Competition (hereinafter referred to as 'the Office') received a notification of a proposed concentration pursuant to Regulation 5 of the Control of Concentrations Regulations (hereinafter referred to as 'the Regulations'), whereby Quazar and its subsidiaries; Quazar Corporate Ltd and Quazar Consult Ltd, within the meaning of Article 2 of the Regulations, will merge with Moore and Moore CSP Ltd (hereinafter referred to collectively as 'Moore Group'). This concentration is accomplished through a Partnership Agreement.

2. The business activities of the undertakings concerned are the following:

    a. Quazar and Quazar Corporate Limited are accounting, audit and professional firms providing statutory audit, accounting and bookkeeping, payroll, tax advisory and compliance, corporate services and residency services. Quazar is authorised by the Accountancy Board (Cap. 281) and Quazar Corporate Limited is authorised by the MFSA as a Company Services Provided under the Company Service Providers Act (Cap. 529).

    b. Quazar Consult Limited provides residency and immigration services and registered with Residency Malta.

    c. Moore Group are accounting, audit and professional services firms providing statutory audit, accounting, tax and corporate services. Moore is authorised by the Accountancy Board (Cap. 281) and Moore CSP Ltd is authorised by the MFSA as a Company Services Provided under the Company Service Providers Act (Cap. 529).

3. The completion of the proposed transaction is conditional upon, inter alia, clearance from the Office.

4. After examination of the notification, the Office has concluded that the notified concentration will not result in any substantial lessening of competition, as only a limited horizontal overlap exists, with a negligible combined market share of the undertakings concerned. Thus, the notified concentration falls within the scope of Article 12 (1) (iii) of the Regulations on the treatment of simplified procedures for certain concentrations.

5. For reasons set out in Regulations on simplified procedure, the Office has decided not to oppose the notified concentrations and to declare it lawful. This decision is adopted in application of Articles 6 (1) (ii) and 12 (4) of the Regulations.

For the Office for Competition