



Amalgamations

An amalgamation is the means of merging the assets and liabilities of two or more amalgamating companies, with one continuing as the amalgamated company, and the other or others being removed from the register.

The Companies Act 1993 deals with these in two ways, depending on whether the amalgamating companies:

1. Are unrelated (there can be exceptions to this) – sometimes referred to as **long form amalgamations** where compensation for the lost investment represented by cancelling the shares in the company or companies to be removed is the key feature, as covered by sections 219-221 Companies Act 1993; or
2. Are within a group or have common shareholding, directly or indirectly – referred to as **short form amalgamations**, as covered by section 222(1) or (2) Companies Act 1993, as the case may be. These are short, as there is no shareholder participation, no notice to shareholders and no public notice.

Section 223 Companies Act 1993 lists the documents to be filed for each type.

Learn more about amalgamations here

[Long form amalgamations](#)

Information and filing requirements for long form amalgamations of unrelated companies.

[Short form amalgamations](#)

Information and filing requirements for short form amalgamations of related or commonly-held companies

[Notes relevant to both forms of amalgamation](#)

There are some requirements, such as the solvency test and section 223(c) certificates, that apply to both short form and long form amalgamations.

[How to apply](#)

An application to amalgamate two or more companies can be made online by a director, or an authorised person or organisation (for example, law firm, accounting firm) acting on behalf of the company. To do this you must be logged on to the Companies Office website as a registered user.