The Professional Secrecy Act, 1994 elaborates the existing provisions of Maltese criminal law with regard to professional secrecy. Article 257 of the Criminal Code had established the basic principle of the protection of professional secrecy in relation to information obtained from customers. A duty of professional secrecy extends not only to government officials and to professionals, but also to their employees and agents. All secret information communicated for professional or government reasons is protected by penal sanctions.

The Act identifies a number of exceptions to professional secrecy where the information is already legitimately in the public domain (and therefore no longer secret), including the following
- the person who communicated the information has authorised disclosure;
- there is an express statutory authorisation for disclosure;
- unless stipulated to the contrary, the information is communicated to employees, partners and assistants of the person to whom it was entrusted for the performance of services requested by the customer.