



## Hong Kong's Company Re-domiciliation Regime effective on 23 May 2025

Hong Kong's company re-domiciliation regime, effective on 23 May 2025,<sup>1</sup> provides a straightforward process for non-Hong Kong companies meeting certain criteria to re-domicile to Hong Kong. The regime is set out in the Hong Kong Companies Ordinance (Cap. 622) (**Companies Ordinance**) as amended by the Companies (Amendment) (No.2) Ordinance 2025 (**2025 Companies Amendment Ordinance**). The Companies (Amendment) (No.2) Bill 2024 (**2024 Amendment Bill**) was passed by the Hong Kong Legislative Council (**LegCo**) on 14 May 2025 and the 2025 Companies Amendment Ordinance was gazetted on 23 May 2025. Hong Kong's Companies Registry started accepting re-domiciliation applications from 23 May 2025. It has also launched a dedicated section on the Companies Registry website<sup>2</sup> with guidance on how to apply, and has modified its Integrated Companies Registry Information System to facilitate application processing.

The Hong Kong company re-domiciliation regime enables non-Hong Kong companies meeting certain criteria related to corporate background, financial solvency, integrity, and protections for members and creditors, to relocate their legal domicile to Hong Kong, while retaining their corporate identity and operational continuity, allowing them to preserve their contractual and legal obligations incurred prior to the re-domiciliation. Post-re-domiciliation, re-domiciled entities will be treated as Hong Kong-incorporated companies under the Companies Ordinance with the same rights, obligations and filing requirements, as companies originally incorporated in Hong Kong.

To address potential double taxation issues, the Hong Kong government will provide unilateral tax credits for profits taxed both in Hong Kong and overseas jurisdictions, in alignment with Hong Kong's territorial tax system. Secretary for Financial Services and the Treasury, Mr. Christopher Hui, stated that in introducing the re-domiciliation regime, the Hong Kong Government's aims to attract foreign enterprises, particularly those with significant regional operations, in the hope of stimulating investment, job creation and demand for Hong Kong professional services.

Originally gazetted on 20 December 2024,<sup>3</sup> the 2024 Amendment Bill was introduced to LegCo for its first reading on 8 January 2025. In March 2025, the Hong Kong Government published a Summary of Views of Submissions and the Administration's Responses (**Hong Kong Administrative Response**) to submissions provided by various organisations with regard to the proposed company re-domiciliation regime and the 2024 Amendment Bill. The

<sup>1</sup> See the press release issued by the Hong Kong Government at: <https://www.info.gov.hk/gia/general/202505/14/P2025051400234p.htm>

<sup>2</sup> See the section in relation to the Hong Kong company re-domiciliation regime on the Companies Registry website at: <https://www.cr.gov.hk/en/legislation/co2025/redomiciliation/overview.htm>

<sup>3</sup> See the originally gazetted 2024 Amendment Bill at: <https://www.legco.gov.hk/yr2024/english/bills/b202412201.pdf>

Hong Kong Government also proposed [Committee Stage Amendments](#) to the 2024 Amendment Bill which were all adopted. The 2024 Amendment Bill (with amendments) was passed by the LegCo on 14 May 2025 after its second and third readings and the 2025 Companies Amendment Ordinance was gazetted on 23 May 2025.

## The Hong Kong company re-domiciliation regime

The parameters and requirements of the Hong Kong company re-domiciliation regime are set out in Part 17A and Schedules 6A, 6B and 6C Companies Ordinance. Section 820A Companies Ordinance also adds defined terms used in Part 17A including definitions of “application date”, “certificate of re-domiciliation”, “intended RC”,<sup>4</sup> “place of incorporation”,<sup>5</sup> “re-domiciliation date” and “re-domiciliation form”.

The Hong Kong company re-domiciliation regime’s eligibility requirements and application process are summarised in the tables below.

### A. Key Application Criteria

<b>Company Type</b>  (Section 820B(1) Companies Ordinance)	Only the following types of companies (or their equivalent) can apply for re-domiciliation to Hong Kong: <ol style="list-style-type: none"> <li>1. private companies limited by shares;</li> <li>2. public companies limited by shares;</li> <li>3. private unlimited companies with a share capital; and</li> <li>4. public unlimited companies with a share capital.</li> </ol> <p>The Hong Kong Administrative Response noted that the Companies Registry will consider updating its guidance materials to set out a list of comparable company types successfully approved for re-domiciliation after their review of re-domiciliation applications.</p>
<b>Compliance with Laws of Jurisdiction of Incorporation</b>  (Section 4(1) (c) of Schedule 6A Companies Ordinance)	The laws of the company’s original domicile must allow outward re-domiciliation and not prohibit re-domiciliation to Hong Kong.
<b>Shareholders’ approval &amp; compliance with all other approval requirements</b>  (Sections 4(1)(d) to 4(1)(f) and 4(3) to 4(4) of Schedule 6A and sections 1(3), 1(4) and 2(1)(f)(viii) of Schedule 6C Companies Ordinance)	<p>The company’s redomiciliation must have been approved by its shareholders.</p> <p>If shareholders’ approval is not required under the laws of the company’s original domicile or the company’s constitutional documents, the re-domiciliation must be approved by at least 75% of eligible shareholders in a meeting or in writing.</p> <p>All approvals required under the law of the company’s original domicile or the company’s constitutional documents must also be obtained.</p>
<b>Notice to creditors</b>  (Section 2(2)(h) of Schedule 6C Companies Ordinance)	<p>The company must serve a notice of its proposed re-domiciliation on all its creditors.</p> <p>According to the Hong Kong Administrative Response, publication of notice in a gazette or local newspapers would not be sufficient.</p>
<b>Financial status</b>  (Sections 2(1)(f)(ix) to (xii) and 2(2)(c) to (g) & (o) of Schedule 6C Companies Ordinance)	<p>A legal opinion is required confirming that:</p> <ul style="list-style-type: none"> <li>• there is no petition, proceedings or order for the winding up or liquidation of the company;</li> <li>• no receiver or liquidator has been appointed with respect to the company or its property ; and</li> <li>• there is no scheme, order, compromise or arrangement relating to the insolvency of the company.</li> </ul>

<sup>4</sup> Which is defined as “the company that the corporation is intended to become by registering under section 820C(1)”, i.e. the company after company re-domiciliation process.

<sup>5</sup> Which includes the jurisdiction in which the company is incorporated; or if the company has previously re-domiciled to another jurisdiction, that jurisdiction.

<b>Financial status</b>  (Sections 2(1)(f)(ix) to (xii) and 2(2)(c) to (g) & (o) of Schedule 6C to the Companies Ordinance)	The company must provide a certificate signed by a director authorised to do so by the board confirming that the company: <ul style="list-style-type: none"> <li>• has not received notice of proceedings for its winding up or liquidation;</li> <li>• has not resolved to wind itself up or liquidate;</li> <li>• is not carrying on business under a scheme, order, compromise or arrangement relating to its insolvency; and</li> <li>• its board are of the opinion that the company will be able to pay its debts which fall due within the period of 12 months from the application date.</li> </ul>
<b>Age of the company</b>  (Section 2(2)(m) of Schedule 6C Companies Ordinance)	The company must have been incorporated for at least one financial year ending on or before the date of application to re-domicile to Hong Kong.
<b>Integrity requirement</b>  (Section 2(2)(n) of Schedule 6C Companies Ordinance)	The re-domiciliation must not be intended to defraud creditors and the re-domiciliation application must be made in good faith.

## B. Application Documents

The key documents required for the application include:

1. The completed re-domiciliation form signed by one of the directors with the following accompanying information (Section 820B(2) and (3) Companies Ordinance):
  - a) The information and statements under Schedule 6A Companies Ordinance, including the following key information as at the specified dates:

<b>Information about the company before re-domiciliation</b>	<ol style="list-style-type: none"> <li>1) information relating to the applicant company (e.g., name, place of incorporation, whether it is a registered non-Hong Kong company under Part 16 Companies Ordinance, whether it is listed etc.);</li> <li>2) the total number of issued shares; amount of paid-up share capital; amount unpaid on issued shares; information about different share classes; number and description of each share class; voting and other rights attached to each share class etc.;</li> <li>3) for unlisted companies, number of shares and share capital held by each shareholder for each class;</li> <li>4) for listed companies, the information under (3) above for each shareholder holding <math>\geq 5\%</math> of each class of issued shares of the company;</li> <li>5) statement confirming the applicant is of the same or substantially same company type as the intended company type post-domiciliation;</li> <li>6) statement confirming compliance with the laws of its jurisdiction of incorporation and all consents and shareholder permissions have been obtained and/or confirming that a shareholder resolution is passed in a meeting or in writing by at least 75% of eligible shareholders where applicable.</li> </ol>
<b>Information on the re-domiciled company</b>	<ol style="list-style-type: none"> <li>1) the name and address of the company after re-domiciliation;</li> <li>2) the company type after re-domiciliation;</li> <li>3) statement confirming that the proposed articles of association have been adopted by all members and signed by all members or directors of the company;</li> </ol>

**Information on the re-domiciled company**

4) information on the directors of the company (including those that will not be a director after re-domiciliation) and company secretary required under Part 2 of Schedule 6B Companies Ordinance.

- b) A statement confirming that: (i) the requirements under the Companies Ordinance and Schedules 6A, 6B and 6C are met; and (ii) the information submitted is accurate and consistent with the proposed articles of association;
- 2. A copy of the proposed articles of association of the re-domiciled company (Section 820B(2)(b) of the Companies Ordinance);
- 3. Documents specified under Schedule 6C information (Section 820B (3) Companies Ordinance), including:
  - a) certified copies of the certificate of incorporation of the company (or its equivalent) and its constitutional documents;
  - b) if the company has previously changed its place of domiciliation, certified copies of the certificate of registration of the applicant;
  - c) certified copy of the shareholders' resolution approving the re-domiciliation (where applicable);
  - d) the accounts and/or audited accounts as at a date no more than 12 months before the re-domiciliation application date;
  - e) a legal opinion from a legal practitioner in the place of incorporation issued within 35 days before the application date confirming, among others:
    - 1) the company's registration status and its company type;
    - 2) that the company's directors have not been disqualified from acting as a director;
    - 3) the name of the company;
    - 4) that the law of the applicant's place of incorporation has an outward re-domiciliation regime and does not prohibit re-domiciliation;
    - 5) compliance with all approval requirements for the company's re-domiciliation;
    - 6) there are no orders or proceedings to wind up or liquidate the company;
    - 7) the articles of association have been approved by the company's shareholders;
  - f) a certificate signed by the directors within 35 days before the application confirming:
    - 1) the company only has one place of incorporation and the company's due registration;
    - 2) the company has not been notified of any petition or order to wind up the company or passed any resolution to wind up the company or has not been notified of the appointment of any receiver or liquidator;
    - 3) compliance with the requirement for notice to creditors;
    - 4) that all requisite consents or approvals have been obtained;
    - 5) that the deregistration is not prohibited in the company original domicile;
    - 6) the approval of the proposed articles by the company's shareholders;
    - 7) that the company meets the company age requirement;

- 8) that the application is not intended to defraud creditors and is made in good faith;
  - 9) confirmation that the company's board had made a fully inquiry into its affairs and formed the opinion that it is able to pay its debts which fall due within the period of 12 months.
4. Notification to the Commissioner of Inland Revenue in a specified form with the prescribed business registration fee and levy (Section 5BB Business Registration Ordinance (Chapter 310 of the laws of Hong Kong)).

The following table sets out the key documents companies re-domiciled to Hong Kong must submit within a specified timeline after the issue of the certificate of de-registration (referred to as the date of re-domiciliation).

<b>Within 15 days of the date of re-domiciliation</b>	<p><b>A return in the specified form</b> (Section 820H Companies Ordinance), including</p> <ol style="list-style-type: none"> <li>a) a statement of share capital as at the re-domiciliation date;</li> <li>b) for non-listed companies, the number of issued shares held by each member of each class and the name and address of each member; and</li> <li>c) for listed companies, the number of issued shares of each member holding <math>\geq 5\%</math> of each class, the percentage of issued shares held by members holding <math>\geq 5\%</math> of each class of issued shares, and their name and address</li> </ol> <p>Contravention of this requirement is subject to a fine of HK\$25,000 for the company and every responsible person, and a daily fine of HK\$700.</p> <p>A Hong Kong court may extend the time limit for submitting this return on application by the company in specified circumstances.</p>
<b>Within 15 days of the date of re-domiciliation</b>	<p><b>Director's written consent</b> (Section 4(1)(b)(ii) of Schedule 6B Companies Ordinance and 820G(1) Companies Ordinance)</p> <p>If a director who intends to be a director of the re-domiciled company is not a signatory to the re-domiciliation form, the person must submit a director's written consent indicating their consent to act as a director.</p> <p>The director's written consent must be submitted to the Registrar in the specified form within 15 days after the date of issue of the certificate of re-domiciliation. Breach of this requirement will attract a fine of HK\$25,000 for the company and every specified person and a further daily fine of HK\$700.</p>
<b>Within 120 days of the date of re-domiciliation</b>	<p><b>Deregistration in the place of incorporation</b> (Section 820E Companies Ordinance)</p> <p>The company must be deregistered in its place of incorporation within 120 days of the date of issue of the certificate of re-domiciliation, and must submit documentary evidence of deregistration to the Companies Registrar. This date can be extended by the Companies Registrar if it sees fit.</p> <p>If the document is in a language other than English or Chinese, a certified translation of the document must also be submitted.</p> <p>Under Section 820F Companies Ordinance, if a re-domiciled company fails to comply with this requirement, the Companies Registrar may issue a revocation order to revoke the company's registration as a re-domiciled company in Hong Kong. The company will be allowed to make written representations against the revocation which will be considered by the Companies Registrar.</p>

As stated in the Hong Kong Administrative Response, the Companies Registry has published a "[Guide on Company Re-domiciliation](#)" to provide information and guidance as to the requirements under the Hong Kong company re-domiciliation regime, the application procedures, the fees and the obligations and responsibilities of companies post-re-domiciliation.

### C. Application fees and registration fees



The Companies (Fees) Regulation sets out the fees payable upon submitting the re-domiciliation application (HK\$1,030 for electronic application and HK\$1,145 for paper application) and upon registration as a re-domiciled company in Hong Kong (HK\$5,020 for electronic form and HK\$5,580 for paper form). Consequential changes are also made to other fees payable under the Companies Ordinance.

## **D. Approval of the Hong Kong company re-domiciliation application**

Under section 820C Companies Ordinance, the Registrar will refuse a re-domiciliation application if the applicant fails to comply with section 820B and if it is of the view that the re-domiciled company will be used to serve a purpose that is illegitimate or contrary to public interest.

If the Registrar approves the non-Hong Kong company re-domiciliation application, the Registrar will register the company as a registered re-domiciled company and issue a certificate of re-domiciliation. The re-domiciliation to Hong Kong will take effect on the date of issue of the re-domiciliation certificate.

## **E. Legal effect of re-domiciliation to Hong Kong**

Sections 2(5A) and 820D Companies Ordinance provide that a company re-domiciled to Hong Kong will be considered a company incorporated in Hong Kong from the date of re-domiciliation, and that all provisions applicable to a Hong Kong-incorporated company will apply equally to a re-domiciled company. The re-domiciliation procedure will not create a new legal identity and all contracts, resolutions, functions, property, rights, privileges, obligations or liabilities that are owned, acquired or incurred by the company before re-domiciliation will be unaffected after re-domiciliation. Legal proceedings initiated, or that could have been initiated, by or against the overseas company before re-domiciliation will remain effective.

With respect to non-Hong Kong companies registered under Part 16 Companies Ordinance that apply to be re-domiciled to Hong Kong, upon re-domiciliation, their status as a registered non-Hong Kong company will cease to be effective (Section 820D(5) Companies Ordinance). However, registered non-Hong Kong companies will be allowed to retain their company names and business registration numbers.

## **Other consequential amendments to the Companies Ordinance**

As mentioned above, companies that have successfully re-domiciled to Hong Kong will be treated as companies incorporated in Hong Kong. Accordingly, consequential amendments have been made to other sections of the Companies Ordinance and other subsidiary legislation to the Companies Ordinance to give effect to the Hong Kong company re-domiciliation regime. In particular, section 2(5A) Companies Ordinance acts as the general deeming provision confirming this position. Amendments have also been made to the definition section to expand the definition of “company” and to cover re-domiciled companies, and to explicitly exclude re-domiciled companies from “non-Hong Kong companies”. Amendments have also been made to clarify that provisions that apply to “a company incorporated in Hong Kong” will be equally applicable to re-domiciled companies. Examples of other amendments also include expanding the provisions referencing the “date of incorporation” to include the date of re-domiciliation, and the “certificate of incorporation” to include the “certificate of re-domiciliation”.

## **Other consequential amendments to other Hong Kong legislation**

### **Amendments applicable to insurance companies and authorised institutions**

As set out in the [Consultation Conclusions published by the Hong Kong's Financial Services and Treasury Bureau \(FSTB\)](#) in July 2024 and in the [LegCo Brief](#) dated 18 December 2024, the FSTB received feedback from stakeholders in the insurance and financial sectors expressing their interest in inward company re-domiciliation. The FSTB noted that some overseas companies carrying on activities regulated by Hong Kong financial regulators are interested in re-domiciling to Hong Kong. Currently, certain requirements under the Hong Kong insurance and banking regulatory regimes are slightly different for non-Hong Kong incorporated companies and Hong Kong incorporated companies. Accordingly, amendments to the Insurance Ordinance (Chapter 41 of the laws of Hong Kong) (**Insurance Ordinance**) and Banking Ordinance (Chapter 155 of the laws of Hong Kong) (**Banking Ordinance**) has been made to specify that companies registered by the Companies Registrar as a re-domiciled Hong Kong company and has completed the deregistration procedures in its original domicile will be treated as a Hong Kong-incorporated company. The LegCo Brief explained that setting the timing as the time when the company has deregistered, instead of when the company receives the certificate of re-domiciliation, will minimise complications where a company later fails to deregister and its re-domiciliation status is revoked by the Companies Registry.

In particular, section 3BA(1) Insurance Ordinance states that a re-domiciled insurer is an insurer authorised under the Insurance Ordinance that is originally incorporated outside Hong Kong and subsequently becomes a re-domiciled company and is deregistered in its place of incorporation. Section 3BA(3) also requires non-Hong Kong authorised insurers carrying out insurance activities regulated under the Insurance Ordinance that intend to apply for re-domiciliation to Hong Kong to apply for a letter of no-objection from the Insurance Authority before submitting the re-domiciliation application.

Similarly, Part VIIA Banking Ordinance specifies requirements for approval of the re-domiciliation of authorised institutions and their holding companies and approved money brokers. These companies that wish to re-domicile to Hong Kong must apply for prior approval from the Monetary Authority under sections 43C and 43D Banking Ordinance. The Monetary Authority has the discretion to decide on an application and has the power to request more information from the relevant company. After the certificate of re-domiciliation is issued, the company must also notify the Monetary Authority and submit a copy of the certificate of re-domiciliation to the Monetary Authority as soon as practicable (Section 43F Banking Ordinance). After the company completes all deregistration procedures in its original domicile, the company is also required to notify the Monetary Authority and submit documentary evidence of its deregistration to the Monetary Authority as soon as practicable (Section 43G Banking Ordinance). Section 60AA Banking Ordinance also clarifies that certain requirements relating to the submission of the audited balance sheets of authorised institutions incorporated outside Hong Kong for periods before the re-domiciliation will still apply to the re-domiciled company for the current financial year.

### Tax treatment of re-domiciled companies

Section 820D(4) Companies Ordinance clarifies that the re-domiciliation itself does not amount to a transfer of assets or change of beneficial ownership of assets. The re-domiciliation process itself will not impact the company's tax obligations in its original domicile or Hong Kong. For example, the company will still be subject to profits tax for profits arising in or derived from Hong Kong from business activities conducted in Hong Kong. Section 2(9) Inland Revenue Ordinance (Chapter 112 of the laws of Hong Kong) (**Inland Revenue Ordinance**) specifies that all references in the Ordinance to a company established or incorporated in Hong Kong includes a company re-domiciled to Hong Kong. This may impact tax residency and the application of tax treaties signed between Hong Kong and other jurisdictions, for example under the amendments, re-domiciled companies may be treated as a resident of the Hong Kong Special Administrative Region under the Avoidance of Double Taxation Agreements or Arrangements (CDTA).<sup>6</sup>

Schedule 17L Inland Revenue Ordinance sets out the tax treatment applicable to re-domiciled companies. Provisions under this Schedule mainly explain the respective tax treatment, deductions and allowances with respect to certain types of expenses, expenditure, cost of trading stock incurred before and after re-domiciliation and those incurred during specific tax accounting periods. Sections 12 to 14 of Schedule 17L also provide for unilateral tax credits for re-domiciled companies to eliminate double taxation. Under these sections, allowance by way of credit (subject to limitations) will be available to a company which is liable to pay tax in its original domicile that is of a similar nature to Hong Kong profits tax for the re-domiciliation year or any subsequent year of assessment due to the exit.

### Amendments to other Hong Kong legislation

Consequential amendments has also been made to other ordinances and legislation in Hong Kong where references are made to companies or entities incorporated in Hong Kong to include re-domiciled companies.

Other than amendments to the Ordinances (and their respective subsidiary legislation) specifically addressed above, amendments has also been made to the following:

- Trustee Ordinance (Chapter 29)
- Companies (Winding Up and Miscellaneous Provisions) Ordinance (Chapter 32) and its subsidiary legislation
- Subsidiary legislation of the Insurance Ordinance
- Mandatory Provident Fund Schemes Ordinance (Chapter 485) and its subsidiary legislation
- Securities and Futures Ordinance (Chapter 571) and its subsidiary legislation
- Deposit Protection Scheme Ordinance (Chapter 581)

<sup>6</sup> Refer to the LegCo Brief and Hong Kong Administrative Response for more detailed explanation on the application of the Avoidance of Double Taxation Agreements or Arrangements (CDTA) at: [https://www.legco.gov.hk/yr2024/english/brief/co23c\\_20241219-e.pdf](https://www.legco.gov.hk/yr2024/english/brief/co23c_20241219-e.pdf); and <https://www.legco.gov.hk/yr2025/english/bc/bc01/papers/bc0120250314cb1-370-3-e.pdf>

- Subsidiary legislation of the Banking Ordinance
- Business Registration Regulations (Chapter 310A)
- The Hong Kong Association of Banks Ordinance (Chapter 364)
- The Hong Kong Association of Banks By-laws (Chapter 364A)
- Control of Obscene and Indecent Articles Ordinance (Chapter 390)
- Merchant Shipping (Registration) Ordinance (Chapter 415)
- Occupational Retirement Schemes Ordinance (Chapter 426) and its subsidiary legislations
- Payment Systems and Stored Value Facilities Ordinance (Chapter 584)
- Accounting and Financial Reporting Council Ordinance (Chapter 588)
- Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Chapter 615)
- Financial Institutions (Resolution) Ordinance (Chapter 628) and its subsidiary legislations
- Limited Partnership Fund Ordinance (Chapter 637)



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