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WHAT TO KNOW ABOUT RE-DOMICILIATION TO HONG KONG

09 July 2026

Pursuant to the Companies (Amendment) (No. 2) Ordinance 2025 (the “**Amendment Ordinance**”), Hong Kong’s inward re-domiciliation regime came into effect on May 23, 2025, enabling non-Hong Kong incorporated companies to transfer their domicile to Hong Kong while preserving their legal identity and business continuity (“**Re-domiciliation**”).

This alert provides an overview of the key advantages of Re-domiciliation to Hong Kong, together with the relevant information and documents, expected timeline, potential issues and limitations, post-Re-domiciliation steps, and a summary of the White Square Partners Hong Kong services.

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1. Why Re-domicile to Hong Kong?

1.1. Reduced Timelines and Broad Eligibility

Re-domiciliation to Hong Kong preserves the company's existing legal identity and business continuity, including its existing contracts, liabilities, rights, and ownership of assets for tax purposes, thereby eliminating the need for liquidation and re-incorporation.[1]

Subject to the due submission of all requisite documents and particulars, the applicant may generally expect **registration** as a Re-domiciled company to be completed **within approximately two weeks after the submission**, although the overall timeline will depend on how promptly all of the documents are collected and submitted, and may be extended should the Registrar of Hong Kong Companies Registry ("**Companies Registry**") raise any additional queries or requests for further information. [2] By comparison, in Singapore, Re-domiciliation process is generally longer, with the official processing timeline being around 40 working days from complete submission.

In addition, unlike Singapore, which enforces specific size-related eligibility requirements, Hong Kong does not impose such conditions. For example, in Singapore, an applicant is generally obliged to meet at least two of the following criteria – total assets exceeding US$7.8 million, annual revenue exceeding US$7.8 million, or a workforce of more than 50 employees.[3]

Accordingly, Re-domiciliation to Hong Kong offers a broadly accessible pathway to relocate a business to an onshore jurisdiction within the reduced timeline.

1.2. Tax Benefits

Hong Kong does not tax a company merely by reason of its residence or domicile – profits tax is imposed only on profits arising in or derived from Hong Kong from a trade, profession or business carried on in Hong Kong.[4] Therefore, Re-domiciliation does not extinguish any pre-existing Hong Kong profits tax liability, but a company that had not carried on business in Hong Kong before Re-domiciliation should not be liable to profits tax for the period prior to commencing business in Hong Kong.

Moreover, Hong Kong tax legislation further provides transitional tax relief, including deductions for qualifying Re-domiciliation expenses, provided that the same expenses have not otherwise been deducted in Hong Kong or any other jurisdiction. A Re-domiciled company may also be eligible for unilateral tax credits to mitigate double taxation in the year of Re-domiciliation or any subsequent year of assessment.[5]

1.3. "One Country, Two Systems"

Hong Kong's position under the "One Country, Two Systems" framework enables companies to use Hong Kong as a strategic gateway to Mainland China and the wider Asian region, while enjoying a familiar common law system and its business-centric mechanisms that mitigate the language barriers, rigid regulations, and operational unfamiliarity often encountered in other regional markets.

2. Limitation of the Regime – No Outward Re-domiciliation

Hong Kong Re-domiciliation regime provides for inward Re-domiciliation only and does not permit a Hong Kong-incorporated company to transfer its domicile to another jurisdiction. Accordingly, any future exit from Hong Kong will require alternative methods, which may involve greater time, cost, and procedural complexity.

[1] s 820D, Companies Ordinance (Cap. 622) ("**Companies Ordinance**"). Access via the link.
[2] FAQ. Companies Registry. Access via the link.
[3] Transferring a foreign entity's registration (re-domiciliation). ACRA. Access via the link.
[4] Company Re-domiciliation Regime. IRD. Access via the link.
[5] Company Re-domiciliation Regime. IRD. Access via the link.

3. Key Requirements for Re-domiciliation

To Re-domicile to Hong Kong, a company must fall within one of the four eligible company types, namely (a) a public or (b) private company limited by shares or (c) a public or (d) private unlimited company with share capital ("**Company**"). [6] Its original jurisdiction of incorporation must also permit Re-domiciliation, and the Company must satisfy all applicable requirements under both the laws of that jurisdiction and Hong Kong law.

Besides, the Company is eligible to apply for Re-domiciliation to Hong Kong only if, as at the application date, it has completed at least one financial year since its registration in the place of incorporation[7] and the directors of the Company have made a full inquiry into the affairs of the Company and have formed an opinion that the Company will be able to pay its debts which fall due within the period of 12 months beginning on the application for Re-domiciliation date[8].

Notably, Hong Kong's Re-domiciliation regime **does not impose an economic substance test**. [9] This allows Hong Kong to stand out compared to Singapore and the offshore jurisdictions (for example, the British Virgin Islands[10] or Cayman Islands[11]), which introduced economic substance test in the recent years that typically requires entities engaged in specified activities to demonstrate a real presence and level of activity in the jurisdiction.

In addition, no stamp duty is payable solely as a result of Re-domiciliation. However, any transfer of shares on or after the Re-domiciliation gives rise to stamp duty at the rate of 0.2% of the higher of the consideration or market value. A change in shareholding also requires an audit completed by a Hong Kong auditor. Accordingly, any intended shareholding changes shall be completed before proceeding with the Re-domiciliation.

3.1. Required Information

As part of its Re-domiciliation application, the Company must provide (1) basic particulars, including its name, place of incorporation, and whether it is listed or unlisted. [12] The proposed company name must not duplicate or conflict with the name of any existing Hong Kong company. [13] As a practical matter, many company names in Hong Kong turn out to already be registered or otherwise unavailable. Accordingly, before proceeding with the Re-domiciliation, the company shall conduct a company name search through the Companies Registry's e-Search platform and, if the proposed name is unavailable, shall select an alternative name.

The Company must also provide (2) particulars of its issued shares and share capital, including its total number, any paid and unpaid amounts, details of share classes and the rights attaching thereto, and, in the case of a non-listed company, the shareholding and capital held by each member.[14]

In addition, the Company must submit (3) a statement confirming that its type under the place of incorporation is the same or substantially the same as the intended type of Re-domiciled company in Hong Kong; (4) a statement on how shareholders' liability is defined in the Company's constitutional documents (if applicable); (5) confirmation that the Company is legally able to deregister in its place of incorporation and Re-domicile to Hong Kong and confirmation that the law of the country of registration or company's constitutional documents do not prohibit Re-domiciliation. For example, a company seeking to Re-domicile from the British Virgin Islands must be eligible for a Certificate of Good Standing, which requires, among other things, that all applicable government fees, annual fees

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[6] s 820B, Companies Ordinance.
[7] s 2(2)(m), Schedule 6C, Companies Ordinance.
[8] s 2(2)(o), Schedule 6C, Companies Ordinance.
[9] FAQ, Companies Registry. Access via the link.
[10] Economic Substance (Companies and Limited Partnerships) Act, 2018 (No. 12 of 2018). Access via the link.
[11] International Tax Co-operation (Economic Substance) Act (2026 Revision). Access via the link.
[12] s 2, Schedule 6A, Companies (Amendment) (No. 2) Ordinance 2025 (the "**Amendment Ordinance**"). Access via the link.
[13] Question 10, FAQ, Companies Registry. Access via the link.
[14] s 3, Schedule 6A, Amendment Ordinance.

and any outstanding penalties have been paid;[15] (6) confirmation that, where the laws of the place of incorporation or the Company's constitutional documents require member consent for the Re-domiciliation, such requirement has been duly complied with, and where no such requirement exists, the Re-domiciliation has been approved by members by a resolution passed by a majority of at least 75%; (7) undertaking to deregister in its original place of incorporation following Re-domiciliation.[16]

Finally, the Company must also provide (8) particulars of its directors and company secretary, including their full names, residential and correspondence addresses, identity details, and appointment dates. Each director must consent to the appointment and confirm that they are at least 18 years old, and particulars must also be provided for any other relevant individuals or entities not serving as directors or Company secretaries where required.[17]

3.2. Required Documents[18]

The required supporting documents include:

- incorporation documents,
- certificate confirming that the company has only one place of incorporation, is not subject to winding-up or liquidation proceedings, and has the necessary approvals for Re-domiciliation,
- member resolutions or consents (if required),
- the audited or unaudited accounts as at a date no more than 12 months prior to the application for Re-domiciliation date,
- a recent legal opinion confirming its valid incorporation, eligibility for Re-domiciliation, directors' eligibility, name approval, and absence of insolvency issues,
- approved proposed articles and certified translations where required.

Certified copies of all constitutional documents and the members' resolution approving the Re-domiciliation must be provided. Certification may be made by a practising professional, such as a notary public or practising lawyer, either in the place of incorporation or in Hong Kong. The overall time and costs involved in preparing the Re-domiciliation documents are reduced as no apostille or legalization is required.

Notably, legal opinion is mandatory and shall be prepared by the legal practitioner who practices the law of the place of incorporation of the Company.

Besides, Companies Registry may require any other documents as they consider relevant.[19] The Companies Registry may refuse to register the Re-domiciled company if any of the key requirements are not complied with or if the company is likely to be used for unlawful or public interest-harming purposes.[20] Notably, an entity subject to sanctions is not precluded from Re-domiciling to Hong Kong, unless it is designated under the relevant regulations made under the United Nations Sanctions Ordinance (Cap. 537) ("**UNSO**") or is regarded as a terrorist or terrorist associate under the United Nations (Anti-Terrorism Measures) Ordinance (Cap. 575) ("**UNATMO**").

4. Post Re-domiciliation

Upon Re-domiciliation, the Registrar registers the proposed articles and issues a certificate of Re-domiciliation, which serves as conclusive proof of registration.[21] The company must then take reasonable steps to deregister in its original jurisdiction within 120 days and provide evidence of deregistration, together with a certified translation if required.[22]

[15] s 235, BVI Business Companies Act. Access via the link.
[16] s 4, Schedule 6A, Amendment Ordinance.
[17] Schedule 6B, Amendment Ordinance.
[18] Schedule 6 C, Amendment Ordinance.

[19] s 820C, Companies Ordinance (Cap. 622). Access via the link.
[20] s 820C, Companies Ordinance (Cap. 622). Access via the link.
[21] S 820C, Companies Ordinance (Cap. 622). Access via the link.
[22] S 820E, Companies Ordinance (Cap. 622). Access via the link.

5. Conclusion

Hong Kong Re-domiciliation regime provides a practical and efficient route for eligible non-Hong Kong companies to transfer their domicile to Hong Kong while preserving their legal identity and business continuity. The regime offers potential legal, operational and tax efficiencies, as well as strategic access to Mainland China and wider Asian markets.

The White Square team offers full support on the Re-domiciliation framework, assisting with liaising with counterparties in the place of the Company's original incorporation, preparing necessary documents and all aspects of corporate service (for instance, Annual Return filing, provision of registered address and company secretarial support, annual compliance planning, and assistance with accounting, audit, tax filings, and management reporting) upon completion of Re-domiciliation.

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