



Companies Registry

The Government of the Hong Kong Special Administrative Region

Company Re-domiciliation Applications in Practice (Part 2 of 2)

Ms Mandy LAM
Senior Solicitor
Legal Services Division

12 June 2026

A decorative graphic on the left side of the slide, consisting of a series of overlapping blue triangles and parallelograms that form a diagonal, arrow-like shape pointing towards the right.

Legal Opinion: General Requirements

Section 2(1)(f) of Schedule 6C to the Companies Ordinance (Cap. 622)

- Issued within **35 days** before the application date by a **legal practitioner** who practises the law of the place of incorporation of the applicant
 - ✓ Name of the legal practitioner
 - ✓ Supporting evidence:
e.g. practising certificate
 - ✓ Addressed to the Registrar of
Companies / Companies Registry

Legal Opinion: Contents

- The applicant is **duly registered** and **validly subsisting** in the place of incorporation
[section 2(1)(f)(i) of Schedule 6C]
- The applicant is an entity the **type** of which is **the same or substantially the same** as that of the intended re-domiciled company (“intended RC”)
[section 2(1)(f)(ii) of Schedule 6C]



- Based on advice or back to back opinion by **legal advisers qualified to practise in Hong Kong**
- Compare the characteristics of the applicant’s company type against the type of company as provided under the Companies Ordinance (e.g. **sections 8 and 11** for a **private company limited by shares**)



- The applicant is “*a Bermuda exempted company limited by shares...which is **comparable** to a company limited by shares in Hong Kong*”
- The applicant is “*of a **similar structure***” to the intended RC
- Merely identify the applicant’s company type in its place of incorporation and set out the characteristics of the company type
- Rely on the **assumption** that “*the term ‘a company limited by shares’ has the same meaning under the laws of Hong Kong as it does under the laws of the BVI*”

Legal Opinion: Contents

- Each of the persons specified in the re-domiciliation form (Form NNC6) **to be a director of the intended RC** is not disqualified from being appointed as a director under the law of the place of incorporation
[section 2(1)(f)(iii) of Schedule 6C]



- Opinions based on **searches** (e.g. court searches) and **inquiries** with relevant persons or authorities



- Rely **solely** on confirmations from relevant persons
- Confirm non-disqualification only for the applicant's existing directors, who are **not** the persons **to be directors of the intended RC**
- *"Luxembourg law does not prevent [Mr A] from being appointed as director of the intended re-domiciled company"*



Legal Opinion: Contents

- If the **proposed name** of the intended RC is **different** from the name of the applicant –
 - a) the proposed name has been **duly approved** by the **members** of the applicant to be adopted as the name of the intended RC
 - b) the change of the name of the applicant to the proposed name would **not affect its deregistration** in the place of incorporation

[section 2(1)(f)(iv) of Schedule 6C]



- Rely on the **assumptions** that the member's resolutions "*were passed at one or more duly convened, constituted and quorate meetings or by unanimous written resolutions, remain in full force and effect and have not been rescinded or amended*"

Legal Opinion: Contents

- There is, under the law of the place of incorporation, a **regime** that allows the deregistration of the applicant for the purpose of its registration in another jurisdiction as a company
- Neither the law of the place of incorporation nor the constitutional document of the applicant prohibits the re-domiciliation

[section 2(1)(f)(v) of Schedule 6C]



- Confirm existence of outward re-domiciliation **regime** (e.g. “*section 184 of the BVI Business Companies Act establishes a regime that permits...*”)



- “*The BVI Business Companies Act **permits** the re-domiciliation of the applicant*”
- “*There are no provisions **in the BVI Business Companies Act** or the M&A that prohibit the re-domiciliation of the applicant*”

Legal Opinion: Contents

- If, under the law of the place of incorporation or the constitutional document of the applicant, the applicant is required to obtain permission (however described) for the re-domiciliation – the **permission has been duly obtained**
[section 2(1)(f)(vi) of Schedule 6C]



- Confirm all necessary permission under the law of the applicant's place of incorporation or its constitutional document is obtained, or no such permission is required



- Merely cite the relevant provisions in the law and the applicant's constitutional document
- Merely confirm the applicant has obtained all required **corporate approvals**

Legal Opinion: Contents

- If, under the law of the place of incorporation or the constitutional document of the applicant, the applicant is required to obtain consent from its members for the re-domiciliation (“relevant requirement”) – the **relevant requirement has been complied with**
[section 2(1)(f)(vii) of Schedule 6C]
- If there is no relevant requirement –
 - a) a resolution of members is **duly passed** for the re-domiciliation under the law of the place of incorporation and the constitutional document of the applicant
 - b) the resolution is passed at a meeting, or (if it is passed without a meeting) is passed in writing, by a majority of **at least 75%**
[section 2(1)(f)(viii) of Schedule 6C]



- Confirm whether members’ consent is required under the law or constitution, and if so, confirm compliance
- If there is no relevant requirement, confirm members’ special resolution is duly passed



- No confirmation as to whether members’ consent is required
- Rely on the **assumption** that the members’ resolution was duly passed and has not been amended or revoked



Legal Opinion: Contents

- There is no **petition** or similar proceedings in the place of incorporation to **wind up or liquidate** the applicant that is **pending**
[section 2(1)(f)(ix) of Schedule 6C]
- There is **no order to wind up or liquidate** the applicant in the place of incorporation
[section 2(1)(f)(x) of Schedule 6C]
- **No person** is appointed or acting in the place of incorporation as a **receiver or liquidator** (however described) with respect to the applicant or any property of the applicant
[section 2(1)(f)(xi) of Schedule 6C]
- The applicant is **not** operating or carrying on business under any **scheme, order, compromise, or other similar arrangement**, relating to the insolvency of the applicant that is entered into or made by the applicant in its place of incorporation with any other person
[section 2(1)(f)(xii) of Schedule 6C]



- Opinions based **solely** on court searches notwithstanding the **limitations** (e.g. private compromises would not be revealed by the searches)
- **Outdated** court searches (e.g. more than 1 month before the date of the legal opinion)
- Rely on the **assumptions** that the applicant “*is solvent and has not entered into any schemes, compromises...*” or “*has not made any resolution for voluntary winding up...*”

- The deregistration of the applicant for the purpose of the re-domiciliation is allowed under the law of the place of incorporation
[section 2(1)(f)(xiii) of Schedule 6C]
- The proposed articles have been approved by the members of the applicant and resolved by them to be adopted with effect from the re-domiciliation date
[section 2(1)(f)(xiv) of Schedule 6C]



- Rely on the **assumption** that the members' resolution was duly passed and has not been amended or revoked

THANK YOU



www.cr.gov.hk