



公 司 註 冊 處
COMPANIES REGISTRY

香港金鐘道六十六號
金鐘道政府合署十五樓

QUEENSWAY GOVERNMENT OFFICES
15TH FLOOR, 66 QUEENSWAY
HONG KONG

檔號 REF.: CR HQ/1-50/15

傳真 FAX: (852) 2869 6817

電郵 E-MAIL: crenq@cr.gov.hk

網址 WEBSITE: www.cr.gov.hk

23 May 2025

Companies Registry External Circular No. 5 / 2025

Company Re-domiciliation Regime - Updates on Requirements relating to Non-Hong Kong Companies

This circular sets out the **updates on requirements relating to non-Hong Kong companies** registered or to be registered under Part 16 of the Companies Ordinance (Cap. 622) (the “CO”) upon the commencement of the Companies (Amendment) (No. 2) Ordinance 2025 (the “Amendment Ordinance”) **on 23 May 2025**.

Background

2. A company re-domiciliation regime was introduced under the Amendment Ordinance on 23 May 2025. With such a regime, non-Hong Kong corporations may apply to re-domicile to Hong Kong.

3. Over the years, numerous overseas jurisdictions have implemented re-domiciliation regimes, i.e. allowing companies to transfer their domicile from one jurisdiction to another. A number of non-Hong Kong companies applying to be registered under Part 16 of the CO have transferred their domicile since their incorporation. Furthermore, some of the non-Hong Kong companies registered under Part 16 of the CO have also transferred their domicile since their registration under Part 16 of the CO.

4. Prior to the implementation of the Amendment Ordinance, “place of incorporation” is not a defined term under the CO. The phrase should be given its natural and ordinary meaning, i.e. the place where a company was incorporated. A

company's place of incorporation would remain unchanged even if it changed its domicile after its incorporation.

5. Since both the place of incorporation and place of current domicile of a company are important information, a review of the CO and its subsidiary legislations has been conducted with an aim to ascertain whether references to “place of incorporation” and “certificate of incorporation” in the CO and its subsidiary legislations refer to the place where the company was incorporated and the certificate evidencing its incorporation, or the place where the company is currently domiciled and the certificate evidencing its registration as a company in its current domicile, or both. As a result of the review, amendments have been introduced under the Amendment Ordinance to the CO, the Companies (Non-Hong Kong Companies) Regulation (Cap. 622J) (renamed by the Amendment Ordinance as “Companies (Non-Hong Kong Companies and Other Companies to which Part 16 of Ordinance Applies) Regulation”) (“**Cap. 622J**”), and the Non-Hong Kong Companies (Disclosure of Company Name, Place of Incorporation and Members' Limited Liability) Regulation (Cap. 622M) (“**Cap. 622M**”).

Relevant amendments to the CO, Cap. 622J and Cap. 622M

A. New definition of “Place of Incorporation”

6. A new definition of “place of incorporation” has been added to section 774(1) under Part 16 of the CO as follows:-

- (a) The jurisdiction outside Hong Kong in which a non-Hong Kong company is incorporated and under the law of which it is registered as a company is the place of incorporation of the non-Hong Kong company.
- (b) If, at any time after the incorporation of a non-Hong Kong company, the non-Hong Kong company has transferred its domicile to a jurisdiction outside Hong Kong and is registered as a company under the law of that jurisdiction, the jurisdiction under the law of which the non-Hong Kong company is currently so registered is the place of incorporation of the non-Hong Kong company.

7. Similarly, a new definition of “place of incorporation” has been added to Cap. 622J where the meaning of “place of incorporation” given by section 774(1) of the CO is adopted.

8. In light of the new definition of “place of incorporation”, all references made to “place of incorporation” of a non-Hong Kong company in the CO and Cap. 622J would

mean the place of the latest domicile of the non-Hong Kong company if it has transferred its domicile after its incorporation.

9. A new definition of “place of incorporation” has also been added to section 2(1) of Cap. 622M and the interpretation as set out in section 2(4) of Cap. 622M is as follows:-

In Cap. 622M, a reference to a non-Hong Kong company’s place of incorporation -

- (a) is a reference to the jurisdiction outside Hong Kong in which the non-Hong Kong company is incorporated and under the law of which it is registered as a company; **and**
- (b) if, at any time after the incorporation of a non-Hong Kong company, the non-Hong Kong company has transferred its domicile to a jurisdiction outside Hong Kong and is registered as a company under the law of that jurisdiction — **includes** the jurisdiction under the law of which the non-Hong Kong company is currently so registered.

10. In light of the definition of “place of incorporation” in Cap. 622M, all references made to “place of incorporation” of a non-Hong Kong company in Cap. 622M would mean **both** the place of incorporation **and** the place of the latest domicile of the non-Hong Kong company if it has transferred its domicile after its incorporation.

B. New filing obligation for registered non-Hong Kong companies

11. A new filing obligation has been created under section 791(2)(e) of the CO for a registered non-Hong Kong company to deliver a return in specified form to the Registrar of Companies (the “Registrar”) if there is a change of the place of incorporation of the company. The return containing the particulars of the change must be delivered to the Registrar for registration within one month after the date of the change.

C. New display and disclosure requirement

12. Cap. 622M requires a registered non-Hong Kong company to **display** its company name and **place of incorporation**, and disclose members’ limited liability at every business venue and in every communication document and transaction instrument of the company in Hong Kong.

13. Under the Amendment Ordinance, “place of incorporation” in Cap. 622M was substituted by “**each place of incorporation**”. Referring to the definition of “place of

incorporation” stated in paragraphs 9(a) and 9(b) above, a registered non-Hong Kong company has to display (a) its place of incorporation **and**, (b) if it has transferred its domicile after incorporation, the place of its latest domicile, at every business venue and in every communication document and transaction instrument of the company in Hong Kong.

14. For example, if a registered non-Hong Kong company is incorporated in Jurisdiction A, and has transferred its domicile to Jurisdiction B and then to Jurisdiction C, both Jurisdiction A **and** Jurisdiction C must be displayed, i.e. “Incorporated in Jurisdiction A and continued in Jurisdiction C”.

D. New documents required to accompany application for registration as a registered non-Hong Kong company

15. On making of an application for registration as a registered non-Hong Kong company (a “Part 16 Application”), one of the accompanying documents specified in section 4(1)(b) of Cap. 622J, namely, a certified copy of the company’s certificate of incorporation, was substituted by a certified copy of **each of the company’s specified certificate** under the Amendment Ordinance.

16. According to the newly added sections 4(5), 4(6) and 4(7) of Cap. 622J, specified certificate refers to (i) the certificate of incorporation (or the equivalent) (the “Certificate of Incorporation”) issued under the law of the jurisdiction outside Hong Kong in which a non-Hong Kong company is incorporated; **and** (ii) if, at any time after the incorporation, the non-Hong Kong company has transferred its domicile to a jurisdiction outside Hong Kong and is registered as a company under the law of that jurisdiction, the certificate or other document (the “Certificate of Registration”) issued under the law of that jurisdiction certifying that the non-Hong Kong company is registered as a company under the law of that jurisdiction. As such, if a non-Hong Kong company has transferred its domicile to a jurisdiction outside Hong Kong after incorporation, its Part 16 Application shall be accompanied by, among others, its Certificate of Registration **in addition to** its Certificate of Incorporation.

17. For example, if a non-Hong Kong company is incorporated in Jurisdiction A, and has transferred its domicile to Jurisdiction B and then to Jurisdiction C, the specified certificates to be submitted accompanying its Part 16 Application include both the Certificate of Incorporation issued in Jurisdiction A **and** the Certificate of Registration issued in Jurisdiction C.

18. Where a certified translation of a domestic name is contained in a Part 16 Application and a certified translation (in the same language as the certified translation of the domestic name) of the relevant part of the company’s Certificate of Incorporation

is required to be submitted under section 7(1) of Cap. 622J, the newly added section 7(1A) of Cap. 622J provides that “For the purposes of subsection (1), the certificate (or its equivalent) issued under the law of the company’s place of incorporation certifying that the company is registered as a company under the law of that place is the certificate of incorporation of the company.”. As such, if a non-Hong Kong company has ever transferred its domicile to a jurisdiction outside Hong Kong after incorporation, the certified translation of the relevant part of the company’s Certificate of Registration, instead of the company’s Certificate of Incorporation, is required to be submitted under section 7(1) of Cap. 622J.

New / Revised Forms

19. In light of the above changes, the Registrar has specified one new form and revised one existing form **for use with immediate effect**. A list of the new / revised forms is set out at **Annex**.

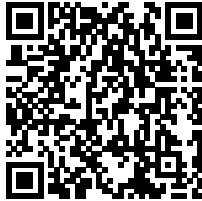
20. The new / revised forms were published in the Gazette (G.N. 3035 and G.N. 3036) on 23 May 2025 and can be downloaded from the “Forms” section on the Registry’s website. A complete set of the latest forms in CD-ROM and hard copies of individual forms are also available for purchase at the Registry’s office on the 14th floor of the Queensway Government Offices, 66 Queensway, Hong Kong.

21. Meanwhile, although no revision has been introduced to the contents of three existing forms, namely Forms NN2, NN3 and NN9, the relevant Notes for Completion have been revised taking into account the definition of “place of incorporation” newly added to section 774(1) of the CO:

Form No.	Name of Form
Form NN2	Notification of Termination of Authorization of Authorized Representative of Registered Non-Hong Kong Company
Form NN3	Annual Return of Registered Non-Hong Kong Company
Form NN9	Return of Change of Address of Registered Non-Hong Kong Company

Further Information and Enquiries

22. A full text of the Amendment Ordinance showing the legislative amendments to Part 16 of the CO, Cap. 622J and Cap. 622M is available at the “Publications > News & Press Releases > Gazette Notices” section (www.cr.gov.hk/en/publications/news-press/gazette.htm) of the Registry’s website.



23. The “FAQ > Registered Non-Hong Kong Companies” section (www.cr.gov.hk/en/faq/non-hk-company/corporate-name.htm) of the Registry’s website has also been updated to provide more information.



24. For enquiries concerning this circular, please contact:-

Mr Philip CHUI,
Assistant Registry Manager
(New Companies)¹

Tel: (852) 2867 4790
Email: crenq@cr.gov.hk

For enquiries on
application for registration
as registered non-Hong
Kong company

Ms Mendy LAM,
Assistant Registry Manager
(Registration)¹

Tel: (852) 2867 4562
Email: crenq@cr.gov.hk

For enquiries on general
continuing obligations of
registered non-Hong Kong
company

Ms Majestic YEUNG
Registrar of Companies

新 / 經修訂的表格一覽表
List of New / Revised Forms

(A) 新表格 New Form

	表格編號 Form Number	《公司條例》 的相關條文 Relevant Section(s) of the CO	表格名稱 Name of Form
1.	NN16	791(1) & 791(2)(e)	註冊非香港公司更改公司成立為法團所在地方的申報表 Return of Change of Place of Incorporation of Registered Non-Hong Kong Company

(B) 經修訂表格 Revised Form

	表格編號 Form Number	《公司條例》 的相關條文 Relevant Section(s) of the CO	表格名稱 Name of Form
1.	NN1	776(4)	註冊非香港公司的註冊申請書 Application for Registration as Registered Non-Hong Kong Company