



E-learning webinar:

Event Code: EWEB25031301

Decoding Hong Kong's new re-domiciliation regime

About the topic

Following the Consultation Conclusion published by the Financial Services and Treasury Bureau in July 2024, the bill to introduce an inward company re-domiciliation regime (Companies (Amendment) (No. 2) Bill 2024) was gazetted on 20 December 2024. The Bill seeks to introduce an inward company re-domiciliation regime, which will enable a non-Hong Kong company to transfer its domicile (i.e. essentially its home base) to Hong Kong while maintaining its legal identity and continuity. The policy intention is to create a comparatively simple and cost-effective route for overseas companies to re-register their de facto place of incorporation to Hong Kong, instead of winding-up the existing company in the original domicile and then incorporating a new Hong Kong company (along with any business/asset transfer that might otherwise be required).

The bill proposes to amend the Companies Ordinance (CO) such that the re-domiciled company will be required to comply with the same requirements as other locally-incorporated companies. The amended CO also sets out the eligibility criteria, procedures and required documents for non-Hong Kong companies applying for re-domiciliation to Hong Kong. In conjunction with the proposed changes to the CO, the bill also proposes to amend, amongst other ordinances, the Inland Revenue Ordinance, to, e.g., outline the tax treatment for re-domiciled companies that have not carried on a trade, profession or business in Hong Kong prior to re-domiciliation. The changes include provisions for transitional tax matters and unilateral tax credits to facilitate a tax-neutral re-domiciliation process, thereby providing re-domiciled companies with greater degree of certainty concerning their tax liabilities and obligations in Hong Kong.

In this webinar, the speakers will:

- Explain the policy framework, eligibility criteria and application procedures of the re-domiciliation regime in Hong Kong
- Discuss the profits tax treatments for various transitional tax matters for re-domiciled companies in Hong Kong
- Share practical examples and insights on the use of the re-domiciliation regime in Hong Kong

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About the event

Date & time	Thursday, 13 March 2025 1:00 p.m. – 2:00 p.m.
Format	Live webinar
Fee	<ul style="list-style-type: none">• Taxation Faculty member: HK\$230• HKICPA member or student; and IA: HK\$270• Non-member: HK\$400 <p><i>Not a faculty member? Click here to join.</i></p>
Language	Cantonese with English terminology
HKICPA CPD credit	1 hour (subject to actual attendance)
Rating	Advanced level*
Competency	Taxation*
Application deadline	Online registration by 11 March 2025 (offline registration by 10 March 2025)

Speakers

Ricky Chow

Member, Taxation Faculty Budget Proposals Task Force, and partner, Tax Services, PwC Hong Kong

Ivy Chow

Director, Corporate Services, PwC Hong Kong

Candice Mak

Senior manager, Tax Services, PwC Hong Kong

* Please refer [here](#) for descriptions of the various ratings.



About the speakers

Ricky Chow

Member, Taxation Faculty Budget Proposals Task Force, and Partner, Tax Services, PwC Hong Kong

Ricky is a tax partner of PwC Hong Kong. Over the last twenty years, Ricky has been focusing on providing various kinds of Hong Kong and international tax consultation advice, as well as being involved in tax planning and tax structuring work for companies with cross-border transactions. He serves a wide range of clients including multi-national corporations and Mainland enterprises, and possesses extensive experience in resolving tax disputes with the Hong Kong Inland Revenue Department (IRD). He is also a frequent tax seminar speaker and contributor of articles in tax journals to share his insights.

Ivy Chow

Director, Corporate Services, PwC Hong Kong

Ivy has been providing corporate services to Hong Kong listed companies as well as multinational, private and offshore entities. During her time with professional firms for more than 25 years, Ivy has served clients in various sectors, including financial services; consumer products and industrial manufacturing, retail and logistics; medical; media and education; real estate industries as well as government and non-profit making enterprises. She is familiar with the Hong Kong Listing Rules, the Companies Ordinance as well as other ordinances and regulations relevant to company secretarial and corporate governance professionals for both local and common offshore entities.

Candice Mak

Senior Manager, Tax Services, PwC Hong Kong

Candice is a senior tax manager of PwC Hong Kong with more than 10 years of experience in both the professional and public sectors. Candice previously served in the IRD, which provided her with comprehensive knowledge of the IRD's practices and procedures. At PwC, she has extensive experience in providing corporate tax compliance and business consulting services, including offshore claims, capital gain claims, tax treaty benefits, tax planning for cross-border transactions and group restructuring, etc. Recently, she played a crucial role in helping a client secure the very first positive advance ruling case on the Hong Kong family office tax concession regime.

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Registration

- **Online enrolment by 11 March; offline enrolment by post or email also by 10 March:**
Complete the enrolment form and return it to the Institute by 10 March, together with full payment. Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA". Email registration will be accepted for payment by any VISA/ Master card or the BOC HKICPA UnionPay card.
You may consider your registration to be successful unless you receive notification from us to the contrary.
- Upon successful enrolment, the meeting URL and login password will be provided nearer the event date.
- **Contact Mr. Marco Yip at 2287-7009 for enquiry.**