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**COMPANIES (RE-DOMICILIATION) REGULATIONS, 1996****Subsidiary  
1996/024**

Regulations made under s.365.

**COMPANIES (RE-DOMICILIATION)  
REGULATIONS, 1996****(LN. 1996/024)****29.2.1996**

Amending enactments	Relevant current provisions	Commencement date
LN. 1996/110	r.5(1)(a)(i)	1.3.1996
1999/121	rr.2, 3(1)(a)(ii)(ee), (1)(a), (b), (c), (e), (f) and (5), 4(1)(b), 5(1)(a) and (b), (3) and (3)(c), 4(4)(a), (5) and (6), 7(1)(a), (a)(ii)(dd), (c), (e), (f) and (g), (3), 8(1) and (5), 9(1)(a), (3) and (4), 10, 11, 12 and Sch	16.9.1999
1999/142	rr.4(3), 7(4) and 8(1)	28.10.1999
2005/005	Sch.	1.5.2004
2014/190	rr. 3(1)(a)(ii)(ee), (e)(i), (3), (7), 4(2)	1.11.2014

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**Title, commencement and revocation.**

1. (1) These Regulations may be cited as the Companies (Re-domiciliation) Regulations, 1996 and shall have effect in respect of applications made on or after the 1st day of March, 1996.

(2) Subject to subregulation (3) the Companies (Re-domiciliation) Regulations, 1992 are revoked.

(3) The Companies (Re-domiciliation) Regulations, 1992 shall continue to have effect in respect of companies re-domiciled in Gibraltar by virtue of those Regulations.

**PART I.****ESTABLISHMENT OF DOMICILE IN GIBRALTAR.****Eligibility to apply to establish domicile in Gibraltar.**

2. A company domiciled outside Gibraltar and domiciled in a relevant State may, if permitted to do so by its constitution and by the applicable law in the jurisdiction of its incorporation, apply to establish its domicile in Gibraltar.

**Application to establish domicile in Gibraltar.**

3. (1) An application by a company to establish domicile in Gibraltar shall be made to the Registrar in the form prescribed by him and shall be accompanied by—

- (a) the resolution or equivalent document of the company in respect of the establishment of that domicile—
  - (i) approved in the manner prescribed by the constitution of that company; and
  - (ii) containing—
    - (aa) the name of the company and the name, if different, under which registration as a re-domiciled company is sought;
    - (bb) the jurisdiction of incorporation of the company and the name and address of the competent authority in that jurisdiction in respect of that incorporation;

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- (cc) the date of incorporation;
  - (dd) the address of the registered office in Gibraltar;
  - (ee) the information required by subsections (1)(a), (2), (3), (4), (5) and (6) of section 7;
  - (ff) any amendments to the memorandum and articles of association (or other instrument constituting or defining the constitution of the company) that are to take effect on the registration of the company as a re-domiciled company;
- (b) a certificate of good standing in respect of the company issued by the competent authority referred to in paragraph (a)(ii)(bb), or other evidence to the satisfaction of the Registrar that the company is in compliance with registration requirements of that authority;
- (c) where the company carries on in or from the jurisdiction of its incorporation a business which, if conducted in or from within Gibraltar, would require to be—
- (i) licensed under the Financial Services Act, 1989; or
  - (ii) authorised under the Banking Act, 1992 or the Financial Services Act, 1998; or
  - (iii) licensed or authorised in accordance with a Community requirement other than one falling within article (i) or (ii);
- and the company is licensed or authorised by a competent authority in that jurisdiction, evidence of the consent of that competent authority to the re-domiciliation;
- (d) evidence to the satisfaction of the Registrar that no proceedings for insolvency have been commenced against the company in the jurisdiction in which it is incorporated;
- (e) in the case of a public company—
- (i) the most recent prospectus or statement in lieu of prospectus or document complying as nearly as may be

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with the requirements of section 20 or 79, as the case may be, of the Act in respect of a prospectus or statement in lieu of prospectus; and

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- (ii) if the company is quoted on a recognised exchange, evidence to the satisfaction of the Registrar of the consent of the regulatory body of that exchange to the re-domiciliation;
- (iii) such evidence of the current membership, or the method of recording that membership, of the company, authenticated in such manner as the Registrar may require, as the Registrar accepts as adequate for compliance with the requirements of this regulation in respect of a list of members of the company,

and for the purpose of this paragraph “recognised stock exchange” means a stock exchange recognised by the relevant authorities in the jurisdiction in which the company is incorporated;

- (f) the prescribed fee.

(2) The information and evidence required by subregulation (1) shall be in the English language or if not so written shall be accompanied by a certified translation thereof into the English language.

(3) The provisions of section 27 shall apply in respect of the name in which a company may be registered in accordance with regulation 4.

(4) The Registrar shall not be required to consider an application falling within subregulation (1) unless the company by which or in respect of which the application is made has in Gibraltar a registered office in accordance with the Act.

(5) Where in this Part there is reference to the jurisdiction in which the company is incorporated that reference shall, in respect of a company domiciled in a jurisdiction other than that in which it is incorporated, be read to include a reference to the jurisdiction of domicile.

**Registration in Gibraltar.**

4. (1) The Registrar shall, if he is satisfied that—

- (a) the requirements of regulations 2 and 3 have been met; and

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- (b) the company has given notice to the authority referred to in regulation 3(1)(a)(ii)(bb) of the application by the company to establish domicile in Gibraltar, and that the company ceases to be a company domiciled in the jurisdiction under which it was incorporated,

register and retain the documents referred to in regulation 3 and certify that the company has established domicile in Gibraltar.

(2) A certificate of registration given by the Registrar in accordance with subregulation (1) in respect of any company, shall be conclusive evidence that all the requirements of the Act and these Regulations in respect of that registration and matters precedent and incidental thereto, have been complied with and that the company is a company authorised to be so registered and duly registered under the provisions of section 442 and these Regulations.

(3) The Registrar shall publish in the Gazette a notice that he has issued the certificate referred to in subregulation (1), stating the name and registered address of the company and the State from which it has re-domiciled.

**Effect of establishing domicile in Gibraltar.**

5.(1) With effect from the date of the issue of a certificate of registration in accordance with regulation 4–

- (a) the company to which the certificate relates–
- (i) is a body corporate registered and deemed to be incorporated in Gibraltar under the Act; and
  - (ii) shall be a company incorporated in Gibraltar for the purpose of any other Act;
- (b) the memorandum and articles of association of the company (or other instrument constituting or defining the constitution of the company), as amended by the resolution or equivalent document establishing domicile in Gibraltar, are the memorandum and articles of the company;
- (c) the property of every description and the business of the company, continues to be vested in the company;
- (d) the company continues to be liable for all of its claims, debts, liabilities and obligations.

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(2) Where a company is issued with a certificate of registration in accordance with regulation 4—

- (a) no conviction, judgment, ruling, order, debt, liability or obligation due or to become due and no cause existing against the company or against any member, director, officer or agent thereof is thereby released or impaired; and
- (b) no proceedings whether civil or criminal pending at the time of the issue by the Registrar of the certificate of registration on re-domiciliation by or against the company or against any member, director, officer or agent thereof are thereby abated or discontinued, but the proceedings may be enforced, prosecuted, settled or compromised by or against the company or against the member, director, officer or agent thereof as the case may be.

(3) If, by a date six months after the date on which the Registrar issued a certificate of registration in accordance with regulation 4(1), the company has not satisfied the Registrar that the company has ceased to be a company domiciled in the jurisdiction under which it was incorporated, the Registrar shall—

- (a) strike that company off the Register;
- (b) cause the fact that the company has been so struck off to be published in the Gazette; and
- (c) inform the authority, referred to in regulation 3(1)(a)(ii)(bb) that the company is not registered in Gibraltar.

(4) If, at the time of the issue by the Registrar of the certificate of registration in accordance with regulation 4, any provisions of the memorandum and articles of the company do not, in any respect, accord with this Act—

- (a) the provisions of the memorandum and articles continue to govern the company until the provisions are amended in accordance with the Act, or until the expiration of a period of six months immediately following the date of the issue of that certificate, whichever is the sooner;
- (b) any provisions of the memorandum and articles of the company that are in any respect in conflict with the Act cease to govern the company when the provisions are amended in accordance with the Act or after the expiration of a period of six months

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after the date of issue of that certificate, whichever is the sooner;

- (c) the company shall make such amendments to its memorandum and articles as may be necessary to accord with the Act within a period which is not later than six months immediately following the date of the issue of that certificate.

(5) Where, at the time of issue of a certificate of registration in accordance with regulation 4(1) or at any time thereafter, the Registrar is satisfied that—

- (a) the company has ceased to be a company domiciled in the jurisdiction under which it was incorporated, and
- (b) the memorandum and articles accord in all respects with the Act and the objects of the company in Gibraltar,

he may, on the application of the company to whom the certificate has been issued in accordance with regulation 4 and on payment of the prescribed fee, endorse that certificate to the effect that the company is from that date to be deemed to be incorporated in Gibraltar under the Act.

(6) Nothing in this Part shall operate to—

- (a) create a new legal entity; or
- (b) prejudice or affect the continuity of the company; or
- (c) affect the property of the company.

**PART II.****ESTABLISHMENT OF DOMICILE IN A RELEVANT STATE.****Eligibility to apply to establish domicile in a relevant State.**

6. A company incorporated or domiciled in Gibraltar may, if permitted to do so by its constitution and by the applicable law in the jurisdiction into which it proposes to establish domicile, apply to establish domicile outside Gibraltar in a relevant State.

**Application to establish domicile in a relevant State.**

7. (1) An application by a company to establish domicile outside Gibraltar in a relevant State, specifying whether or not the company intends in the

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event of re-domiciliation to remain registered in Gibraltar, shall be made to the Registrar in the form prescribed by him and shall be accompanied by—

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- (a) the resolution of the company in respect of the establishment of that domicile—
  - (i) approved in the manner prescribed by the constitution of that company; and
  - (ii) containing—
    - (aa) the name of the company and the name, if different, under which registration in the relevant State as a company domiciled in that State is to be sought;
    - (bb) the place of proposed domicile of the company and the name and address of the competent authority in that place;
    - (cc) the date on which it is proposed to establish domicile in the relevant State;
    - (dd) the address of the office (if any) in Gibraltar to be retained during the period that the company is not domiciled in Gibraltar;
    - (ee) any amendments to the memorandum and articles of association (or other instrument constituting or defining the constitution of the company) that are to take effect on the company establishing domicile in the relevant State;
- (b) a certificate of good standing in respect of the company issued by the Registrar;
- (c) where the company carries on in or from within Gibraltar a business which is—
  - (i) licensed under the Financial Services Act, 1989; or
  - (ii) authorised under the Banking Act, 1992 or the Financial Services Act, 1998; or

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- (iii) licensed or authorised in accordance with a Community requirement other than one falling within subparagraph (i) or (ii);

evidence of the consent of the competent authority under the relevant legislation to the company establishing domicile in the relevant State;

- (d) evidence to the satisfaction of the Registrar that no proceedings for insolvency have been commenced against the company in Gibraltar;
- (e) evidence to the satisfaction of the Registrar that any mortgage or other charge recorded in respect of that company has been discharged in accordance with the Act or the consent in writing to the re-domiciliation of every registered mortgagee or chargee has been obtained;
- (f) the address of the office (if any) in Gibraltar for the period during which the company is not domiciled in Gibraltar;
- (g) the prescribed fee.

(2) The information and evidence required by subregulation (1), shall be in the English language, or if not so written, shall be accompanied by a certified translation thereof into the English language.

(3) Notwithstanding that the provisions of section 27 may apply during the period that the company is not domiciled in Gibraltar, the Registrar shall show in respect of a company domiciled in a relevant State and to which that section continues to apply the name under which the company is so domiciled in the index maintained for this purpose.

(4) The Registrar shall publish in the Gazette a notice that he has received the application provided for in subregulation (1), stating the name and registered address of the company and the State to which it is seeking to re-domicile.

**Consent to establish domicile in a relevant State.**

8. (1) The Registrar shall, if he is satisfied that the requirements of regulations 6 and 7 have been met and not earlier than 30 days after the publication in the Gazette under regulation 7(4) was made, certify that the company is permitted to establish domicile in the relevant State specified in the documents supplied in compliance with regulation 7 in accordance with those documents and, if the company has so requested, that it may cease to be registered in Gibraltar.

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(2) The Registrar shall enter in the index kept for this purpose in respect of a company to which a certificate has been issued under subregulation (1) the fact of the issue of the certificate and the documents supplied in compliance with regulation 7.

(3) A certificate issued by the Registrar under subregulation (1) in respect of any company shall be conclusive evidence that all the requirements of the Act and these Regulations in respect of establishing domicile in a relevant State, and matters precedent and incidental thereto, have been complied with by that company and that the company is a company authorised to establish domicile in the specified relevant State in accordance with the documents supplied in compliance with regulation 7.

(4) A certificate issued under subregulation (1) shall be valid until such time as the Registrar shall have been served with notice to his satisfaction of the registration of the domicile of the company in the relevant State or the expiration of three months from the date of its issue whichever shall be the sooner.

(5) Where a company has specified its intention to cease to be registered under the Act the registration of that company under the Act shall cease on and after the day on which the Registrar is satisfied by service on him of an instrument of continuation certified by the proper officer of the jurisdiction of re-domiciliation that the company is continued under the laws of that jurisdiction.

**Effect of establishing domicile in a relevant State.**

9.(1) With effect from the date of the filing of the notice specified in regulation 8(3)–

- (a) the memorandum and articles of association of the company, as amended by the resolution establishing domicile in the relevant State, are the memorandum and articles of the company;
- (b) the property of every description and the business of the company continues to be vested in the company;
- (c) the company continues to be liable for all of its claims, debts, liabilities and obligations.

(2) Where a company is issued with a certificate under regulation 8(1)–

- (a) no conviction, judgment, ruling, order, debt, liability or obligation due or to become due and no cause existing against the company or against any member, director, officer or agent thereof is thereby released or impaired; and

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- (b) no proceedings whether civil or criminal pending at the time of the issue by the Registrar of the certificate by or against the company or against any member, director, officer or agent thereof are thereby abated or discontinued, but the proceedings may be enforced, prosecuted, settled or compromised by or against the company or against the member, director, officer or agent thereof as the case may be.

(3) A company to which this Part applies other than a company which has ceased to be registered under the Act shall during the period in which it is domiciled in a relevant State comply with the provisions of the Act.

(4) Nothing in this Part shall operate to—

- (a) create a new legal entity; or
- (b) prejudice or affect the continuity of the company; or
- (c) affect the property of the company.

**Subsequent application to cease registration.**

10.(1) A company registered under the Act to which a certificate has been issued in accordance with regulation 8(1) may at any time thereafter apply to the Registrar for consent that the company cease to be so registered.

(2) An application made under subregulation (1) shall be accompanied by—

- (a) an instrument of continuation certified by the proper officer of the jurisdiction of re-domiciliation that the company is continued under the laws of that jurisdiction; and
- (b) the prescribed fee.

(3) Where the Registrar is satisfied that the relevant provisions of this Part are satisfied he shall endorse the certificate issued under regulation 8(1) to the effect that, with effect from the date of the endorsement, the company is no longer registered under the Act.

(4) Regulation 9(4) shall apply to a company to which this regulation applies.

**Index of companies domiciled in a relevant State.**

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11. The Registrar shall maintain an index of companies in respect of which a certificate issued in accordance with regulation 8 is in force and in that index shall record the name in which the company is domiciled in the relevant State and whether the company has ceased to be registered under the Act.

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**PART III.  
RELEVANT STATE.**

**Relevant States.**

12. (1) The States specified in the Schedule shall be relevant States for the purposes of Parts I and II of these Regulations.

**SCHEDULE**

Regulation 12

Relevant States for the purposes of Parts I and II shall be—

- (a) EEA States;
- (b) Anguilla, Bermuda, British Antarctic Territory, British Indian Ocean Territory, Cayman Islands, Falkland Islands, Guernsey, Isle of Man, Jersey, Montserrat, Pitcairn, St. Helena, Turks and Caicos Islands, British Virgin Islands;
- (c) States which are members of the British Commonwealth;
- (d) Liberia;
- (e) Panama;
- (f) Singapore;
- (g) Switzerland;
- (h) Hong Kong;
- (i) the United States of America.