

# CHINA BUSINESS 商 LAW JOURNAL 法

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Lexicon: Terminating  
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# 外国私营企业迁册至塞浦路斯 'Redomiciliation' and the process of foreign companies migrating to Cyprus



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外国公司来塞浦路斯共和国注册一个延续公司，将公司注册地址转移至塞浦路斯，这个过程俗称为“迁册”(redomiciliation)。塞浦路斯的公司法早在2006年就增补了有关企业迁移的规定，使本已杰出的公司法框架更加焕发活力，为公司经营中这一越来越明显的全球性趋势注入生机。

在塞浦路斯，一家管理和控制得当的企业承担的公司税率为稳定的12.5%，可以说塞浦路斯对善用资源的国际客户是一个具有吸引力的目的地。此外，与中国、新加坡、泰国和东欧之间坚实和长期的避免双重征税条约网络，也进一步表明塞浦路斯对于那些为寻求积极的税务策略而考虑迁移的公司而言是一个有利环境。

考虑到世界上一些国家或地区正在酝酿出台公司移民法，在开始向塞浦路斯迁移之前，必须确认公司注册成立的所在国法律允许该公司将注册地址转移至其他司法管辖区。此外，该公司的组成文件(即公司组织章程大纲、章程和章程细则)应包含允许或以其他方式帮助该公司迁册至其他司法管辖区的规定。

迁册是一个并行程序，塞浦路斯的公司注册署受理、审查和登记公司内部文件和按时提交的外国公务证书，后者由适当的外国机构制作签发。在塞浦路斯，这些外国文件的提交以及任何其他必要的形式和行动，需由外国公司专门为此委任一名

“取得塞浦路斯执业许可的律师都可被委任为授权代表”

在塞浦路斯境内的授权代表来履行。取得塞浦路斯执业许可的律师都可被委任为授权代表。

当事公司需将下列文件的原件送交认证，由授权代表提交：

- 同意将公司注册为延续公司的股东决议；
- 近期的公司状况良好证明书；
- 公司的一名董事经宣誓后就公司下列事项宣布的两份书面陈述，即：(1) 公司现有名称和拟订的延续公司名称、公司注册成立的日期和所在国家。这份陈述需附带公司向注册成立所在国有关当局就迁册决定提交的正式申报文件；(2) 公司的偿付能力；
- 公司的董事会及秘书名单；
- 股东名单及股权清单；
- 显示迁册申请为注册成立所在国的法律所允许，并已被法律规定的足够比例的利害关系人所同意的文件或声明；
- 符合塞浦路斯公司法的公司组织章程大纲及组织章程细则。

这个指示性的文件清单也适用于公众/上市公司或正卷入监管事务的公司的迁册。

这些文件一旦提交，经审查符合塞浦路斯法律，该公司即得以在塞浦路斯的公司注册署临时注册为一个延续公司，并获签相应的官方证书。

接下来的程序是，应将这个临时注册证书提交到公司注册成立所在国的公司注册机构进行登记。这个程序是必需的，以便在该国注册机构注销公司。

注销一旦生效，应及时将临时注册证书提交给塞浦路斯的公司注册署，改签为批准在塞浦路斯成立延续公司的最终注册证书。■

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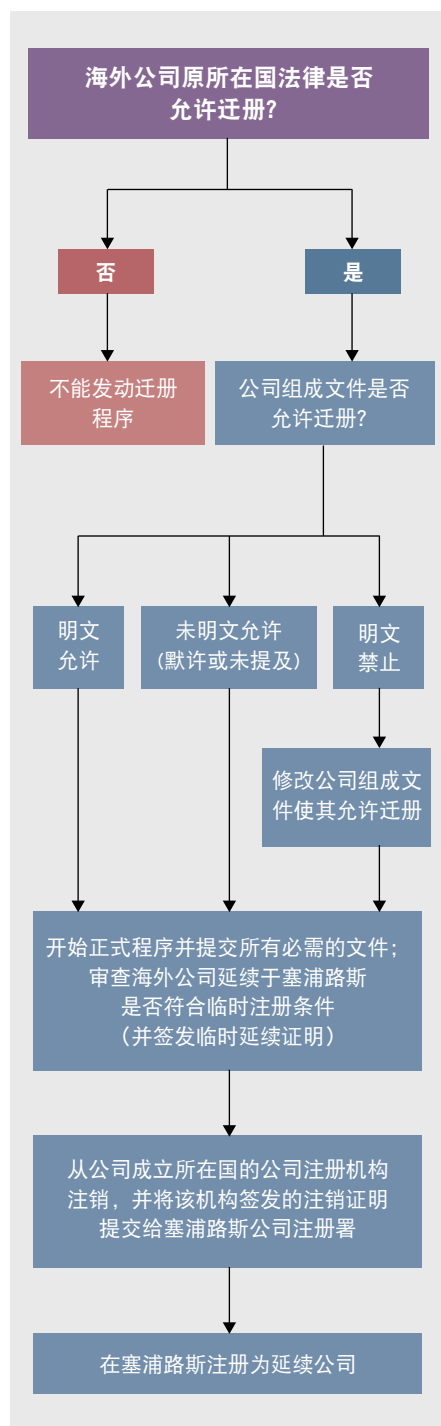
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The transfer of the registered office of an overseas company to the Republic of Cyprus, a process colloquially termed “redomiciliation”, contemplates the registration of the overseas company in the Republic of Cyprus as a continuing company.

Cyprus Companies Law inserted corporate mobility provisions back in 2006, enlivening the country’s already eminent company law framework and breathing life into this increasing trend among corporate undertakings globally.

A company that is effectively managed and controlled in Cyprus is liable to a flat corporation tax rate of 12.5%, which arguably renders Cyprus an appealing destination for resourceful international clients. In addition, the robust and longstanding double taxation treaty network with China, Singapore, Thailand and Eastern Europe consolidates Cyprus as a prolific environment for any mobile-thinking company that seeks proactive tax planning.

Before embarking on such a process, and as a number of jurisdictions worldwide have yet to introduce company migration legislation, it is imperative that the laws of the country of incorporation of the company permit it to transfer its registered office to another jurisdiction.

Further, the constituent documents of the company (i.e. its memorandum, bylaws and articles of association) should contain provisions allowing or otherwise facilitating the company to redomicile to another jurisdiction.

Redomiciliation is a parallel process where the Registrar of Companies in Cyprus accepts, reviews and records internal company documents and timely filed foreign public certificates, the latter being compiled and issued by the appropriate overseas bodies.

The filing of these foreign documents in Cyprus, as well as any other necessary forms and actions, are undertaken by an authorised representative of the overseas company in Cyprus, appointed by the company for that purpose.

“ *An advocate licensed to practise in Cyprus can be appointed as authorised representative* ”

An advocate licensed to practise in Cyprus can be appointed as authorised representative.

The following original documents need to be delivered certified by the interested company and filed by the authorised representative:

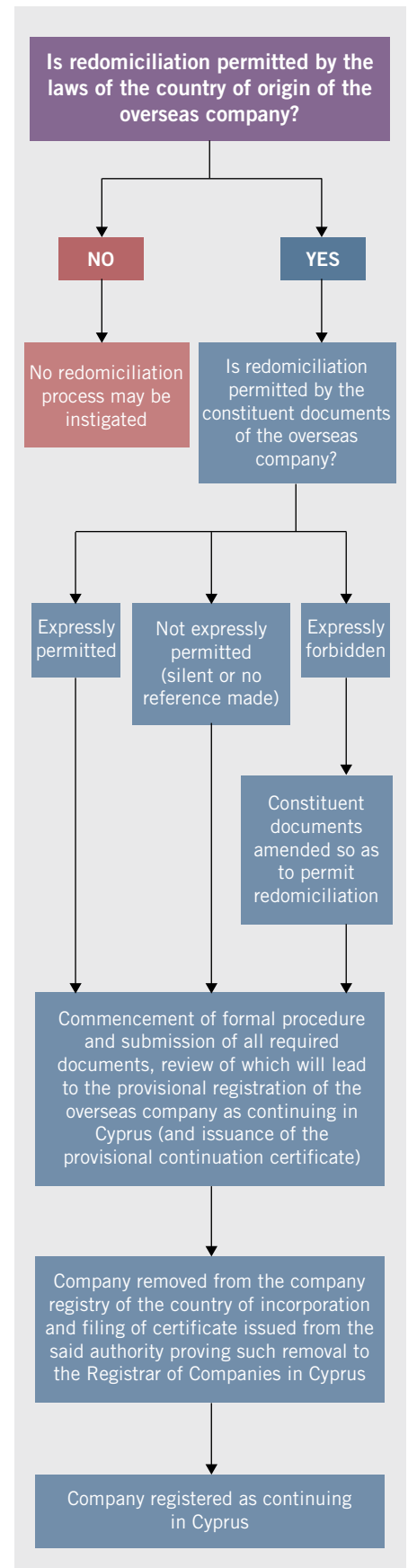
- Shareholders’ resolution authorising the company to register as a continuing company;
- Recent certificate of good standing;
- Two affidavits from a director of the company declaring on oath the following particulars for the company, namely (i) its existing and suggested continuation company name, date and country of incorporation. This should have further annexed the formal notice filed by the company with the authorities in its country of incorporation concerning its decision to redomicile; and (ii) its solvency;
- List of directors and company secretary;
- List of shareholders and shareholding;
- Document or declaration showing that the application to redomicile is allowed by the laws of the country of incorporation and has been consented to by an adequate proportion of interested persons prescribed by law;
- Memorandum and articles of association conforming with Cyprus Companies Law.

This indicative list of documents may be added to in cases of public/listed companies or companies involved in regulated activities.

Once the documents are filed, reviewed and found compliant with Cyprus law, the company is provisionally registered in Cyprus as a continuing company by the Registrar of Companies and an official certificate is issued proving this.

The company should then proceed with filing the provisional continuation certificate to the company registry in its country of incorporation. That submission is necessary in order for the company to be removed from the company registry of the country of incorporation.

Once this has been effected in the country of incorporation, the official certificate of proof would need to be filed in time with the Registrar of Companies in Cyprus, who will in turn endorse the final certificate approving the continuation of the company in Cyprus. ■



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