

Inland Revenue Department

Simultaneous Business Registration Applications of Open-ended Fund Companies (“OFCs”)

The OFC regime came into effect on 30 July 2018 and later on, a re-domiciliation mechanism was introduced to facilitate the re-domiciliation of overseas corporate funds to Hong Kong using the OFC structure on 1 November 2021.

Under the Securities and Futures Ordinance (Cap. 571) (“SFO”), an OFC is incorporated or is re-domiciled to Hong Kong by registering with the Securities and Futures Commission (“SFC”) and obtaining a certificate of incorporation or a certificate of re-domiciliation, as the case may be, issued by the Registrar of Companies (“Registrar”). Under a “one-stop” approach, an applicant only needs to deliver all documents and fees required for the OFC’s registration, incorporation and business registration by the SFC, the Registrar and the Commissioner of Inland Revenue (“the Commissioner”) respectively to the SFC. A business registration application will be deemed to have made at the same time.

To make an application, an applicant is required to submit the following documents and pay the following fees to the SFC:

- All application documents required for registration of OFC
- Open-ended Fund Company – Incorporation Form (OFCNC1(SFC)) or Open-ended Fund Company – Re-domiciliation Form (OFCN1(SFC))
- A copy of the Instrument of Incorporation
- Notice to Business Registration Office (IRBR3)
 - to indicate whether it elects for a 3-year certificate
- Prescribed [business registration fee and levy](#) and other fees payable to the SFC and the Companies Registry (“the Registry”)

IRBR3 in electronic record or paper can be obtained free of charge from the Registry. You may download specimen copy of [IRBR3 \(PDF: 159KB\)](#) and [application information sheet \(PDF: 264KB\)](#) for reference. The specimen is in PDF format which can be viewed and printed by using the Adobe Acrobat Reader 5.0 or above and Adobe Asian Fonts Packs. This software is available at the [Adobe Systems Incorporated](#).

Issue of Business Registration Certificates

After approval is given by the SFC to the OFC's registration, the Registrar will issue a Certificate of Incorporation of Open-ended Fund Company or a Certificate of Re-domiciliation of Open-ended Fund Company (as the case may be) and a Business Registration Certificate in one go. The Certificate of Registration and the Business Registration Certificate will be issued in hard copy form on A4 size white papers.

Format of Business Registration Certificates

Specimen copies of Business Registration Certificates can be found in "[Format of Business Registration Certificates, Branch Registration Certificates and Renewal Notices](#)".

Notification of business particulars

All OFCs registered under this arrangement are required to notify the Commissioner in writing of the relevant business particulars after they commence business. Please refer to "[Notification of Change of Business Registration Particulars](#)".

Application for business registration documents

As OFCs are not required to complete Form 1(b) under the one-stop approach, the Business Registration Office will provide to the applicant for a certified extract of information the same information now available in Form 1(b) on an application information sheet. Please click "[Application for Business Registration Documents](#)" for further details.