

## Table of jurisdictions with a company re-domiciliation framework

The following table summarises the re-domiciliation regimes across selected international jurisdictions, comparing the availability of inward re-domiciliation (transferring a company's legal domicile into the jurisdiction) and outward re-domiciliation (transferring a company's domicile out of the jurisdiction) to eligible companies. While many jurisdictions permit both inward and outward re-domiciliation, notable exceptions include Hong Kong and Singapore, which currently only allow inward re-domiciliation.

*Note: This table is non-exhaustive and compiles data as at 7 July 2025.*

	Inward re-domiciliation	Outward re-domiciliation
Hong Kong	Yes <sup>1</sup>	No
Anguilla	Yes <sup>2</sup>	Yes <sup>3</sup>
Bahamas	Yes <sup>4</sup>	Yes <sup>5</sup>
Bermuda	Yes <sup>6</sup>	Yes <sup>7</sup> Note 1
Belize	Yes <sup>8</sup>	Yes <sup>9</sup>
British Virgin Islands	Yes <sup>10</sup>	Yes <sup>11</sup>
Canada	Yes <sup>12</sup>	Yes <sup>13</sup>
Cayman Islands	Yes <sup>14</sup>	Yes <sup>15</sup>
Cook Islands	Yes <sup>16</sup>	Yes <sup>17</sup>
Cyprus	Yes <sup>18</sup> Note 2	Yes <sup>19</sup> Note 2
Delaware, the United States of America	Yes <sup>20</sup>	Yes <sup>21</sup>
Gibraltar	Yes <sup>22</sup> Note 3	Yes <sup>23</sup> Note 3
Guernsey	Yes <sup>24</sup>	Yes <sup>25</sup>
Isle of Man	Yes <sup>26</sup>	Yes <sup>27</sup>
Jersey	Yes <sup>28</sup>	Yes <sup>29</sup>
Labuan (Malaysia)	Yes <sup>30</sup>	Yes <sup>31</sup>
Liechtenstein	Yes <sup>32</sup>	Yes <sup>33</sup>
Luxembourg	Yes <sup>34</sup> Note 4	Yes <sup>35</sup> Note 4
Malta	Yes <sup>36</sup> Note 5	Yes <sup>37</sup> Note 5
Marshall Islands	Yes <sup>38</sup>	Yes <sup>39</sup>
Mauritius	Yes <sup>40</sup>	Yes <sup>41</sup>
Nevis	Yes <sup>42</sup>	Yes <sup>43</sup>
New Zealand	Yes <sup>44</sup>	Yes <sup>45</sup>
Samoa	Yes <sup>46</sup>	Yes <sup>47</sup>
Seychelles	Yes <sup>48</sup>	Yes <sup>49</sup>
Singapore	Yes <sup>50</sup>	No
St Kitts and Nevis (Saint Christopher)	Yes <sup>51</sup> Note 6	Not provided under the Companies Act
Switzerland	Yes <sup>52</sup>	Yes <sup>53</sup>
United Arab Emirates (DIFC)	Yes <sup>54</sup>	Yes <sup>55</sup>
United Kingdom	Pending <sup>56</sup> Note 7	Pending <sup>57</sup> Note 8
Vanuatu	Yes <sup>56</sup>	Yes <sup>57</sup>

## Notes:

1. In Bermuda, outward re-domiciliation is only permitted if the destination jurisdiction is one of the appointed jurisdictions or with the approval of the Bermuda Government Minister upon application. Currently, Hong Kong is not an appointed jurisdiction<sup>58</sup>.
2. In Cyprus, only inward re-domiciliation from or outward re-domiciliation to approved countries or jurisdictions is allowed. “Approved countries or jurisdictions” include countries or jurisdictions that have equivalent legislative provisions as the Companies Law of Cyprus.
3. In Gibraltar, only inward re-domiciliation from or outward re-domiciliation to “relevant states” that are approved by the Minister of finance of Gibraltar is allowed. Hong Kong is one of the relevant states.
4. In Luxembourg, inward and outward company re-domiciliation (also referred to as “migration”) is allowed in practice, there is no law specifically setting out the procedures of company inward and outward re-domiciliation.<sup>59</sup>
5. In Malta, only inward re-domiciliation from or outward re-domiciliation to countries approved by the Companies Registrar of Malta is allowed. Hong Kong is not one of the approved countries or jurisdictions.<sup>60</sup>
6. Applicable to companies incorporated outside Saint Christopher and Nevis which opt to re-domicile to Saint Christopher.
7. The Consultation on the proposed regime has ended in January 2022. The Independent Expert Panel on Corporate Re-domiciliation has also published a report on introducing a company re-domiciliation regime on 1 October 2024. Currently, there is no set timing of the implementation of the proposed new regime.
8. Outward re-domiciliation is included as part of the Consultation Paper and the UK Government will consider whether an outward re-domiciliation regime should be introduced after reviewing the responses to the Consultation Paper.

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<sup>1</sup> Section 820B of the Hong Kong Companies Ordinance (Cap.622): [https://www.elegislation.gov.hk/hk/cap622?xpid=ID\\_1747898938966\\_005](https://www.elegislation.gov.hk/hk/cap622?xpid=ID_1747898938966_005)

<sup>2</sup> Section 201(1) of the Anguilla Business Companies Act (Chapter B72): <https://gov.ai/Legislation/Acts/B072-Business%20Companies%20Act>

<sup>3</sup> Section 205(1) of the Anguilla Business Companies Act (Chapter B72): <https://gov.ai/Legislation/Acts/B072-Business%20Companies%20Act>

<sup>4</sup> Section 84 of the International Business Companies Act: <https://cdn.centralbankbahamas.com/documents/2019-06-19-10-03-04-The-International-Business-Companies-Act-2000.pdf>

<sup>5</sup> Section 88 of the International Business Companies Act: <https://cdn.centralbankbahamas.com/documents/2019-06-19-10-03-04-The-International-Business-Companies-Act-2000.pdf>

<sup>6</sup> For exempted companies, section 132C of the Bermuda Companies Act 1981: [https://www.conyers.com/wp-content/uploads/2025/01/Companies\\_Act\\_1981\\_Compendium-BDA.pdf](https://www.conyers.com/wp-content/uploads/2025/01/Companies_Act_1981_Compendium-BDA.pdf)

<sup>7</sup> For exempted companies, section 132G of the Bermuda Companies Act 1981: [https://www.conyers.com/wp-content/uploads/2025/01/Companies\\_Act\\_1981\\_Compendium-BDA.pdf](https://www.conyers.com/wp-content/uploads/2025/01/Companies_Act_1981_Compendium-BDA.pdf)

<sup>8</sup> Section 176(1) of the Belize Companies Act, 2022: [https://www.agm.gov.bz/uploads/laws/639771ad84fb6\\_Act\\_No.\\_11\\_of\\_2022\\_Belize\\_Companies\\_Act\\_2022.pdf](https://www.agm.gov.bz/uploads/laws/639771ad84fb6_Act_No._11_of_2022_Belize_Companies_Act_2022.pdf)

<sup>9</sup> Section 180(1) of the Belize Companies Act, 2022: [https://www.agm.gov.bz/uploads/laws/639771ad84fb6\\_Act\\_No.\\_11\\_of\\_2022\\_Belize\\_Companies\\_Act\\_2022.pdf](https://www.agm.gov.bz/uploads/laws/639771ad84fb6_Act_No._11_of_2022_Belize_Companies_Act_2022.pdf)

<sup>10</sup> Section 181 of the BVI Business Companies Act (As amended): [https://www.conyers.com/wp-content/uploads/2025/02/BVI\\_Business\\_Companies\\_Act\\_2004\\_Compendium-BVI.pdf](https://www.conyers.com/wp-content/uploads/2025/02/BVI_Business_Companies_Act_2004_Compendium-BVI.pdf)

<sup>11</sup> Section 184 of the BVI Business Companies Act (As amended): [https://www.conyers.com/wp-content/uploads/2025/02/BVI\\_Business\\_Companies\\_Act\\_2004\\_Compendium-BVI.pdf](https://www.conyers.com/wp-content/uploads/2025/02/BVI_Business_Companies_Act_2004_Compendium-BVI.pdf)

<sup>12</sup> Inward re-domiciliation in Canada: <https://ised-isde.canada.ca/site/corporations-canada/en/business-corporations/policy-continuance-import-body-corporate-canada-business-corporations-act-cbca#toc-02>

<sup>13</sup> Outward re-domiciliation out of Canada: <https://ised-isde.canada.ca/site/corporations-canada/en/business-corporations/policy-continuance-export-federal-corporation>

<sup>14</sup> For limited liability companies, section 54 of the Cayman Islands Limited Liability Companies Act (2025 Revision):

[https://www.cima.ky/upimages/lawsregulations/LimitedLiabilityCompaniesAct2025Revision\\_1738941098.pdf](https://www.cima.ky/upimages/lawsregulations/LimitedLiabilityCompaniesAct2025Revision_1738941098.pdf) ; for exempted companies, section 201 of the Companies Act (2025 Revision):

<https://www.gov.ky/content/published/api/v1.1/assets/CONTB80FB327454240F1AA8B40A4C22D99BE/native/Companies+Act+%282025+Revision%29%2C+%28LG6%2C+S3%29.pdf?channelToken=c915417e96ad49e2bcda2e4d22158c40>

<sup>15</sup> For limited liability companies, section 55 of the Cayman Islands Limited Liability Companies Act(2025 Revision):

[https://www.cima.ky/upimages/lawsregulations/LimitedLiabilityCompaniesAct2025Revision\\_1738941098.pdf](https://www.cima.ky/upimages/lawsregulations/LimitedLiabilityCompaniesAct2025Revision_1738941098.pdf) ; for exempted companies, section 206 of the Companies Act (2025

Revision):

<https://www.gov.ky/content/published/api/v1.1/assets/CONTB80FB327454240F1AA8B40A4C22D99BE/native/Companies+Act+%282025+Revision%29%2C+%28LG6%2C+S3%29.pdf?channelToken=c915417e96ad49e2bcda2e4d22158c40>

<sup>16</sup> Section 60 of the Cook Islands Limited Liability Companies Act 2008: <https://lpr.adb.org/sites/default/files/2024-08/cook-islands-limited-liability-companies-act-2008.pdf>

<sup>17</sup> Section 67 of the Cook Islands Limited Liability Companies Act 2008: <https://lpr.adb.org/sites/default/files/2024-08/cook-islands-limited-liability-companies-act-2008.pdf>

<sup>18</sup> Sections 354B of the Cyprus Companies Law (Cap 113): [https://www.companies.gov.cy/assets/modules/wgp/articles/201801/49/docs/cap\\_113\\_translation\\_made\\_july\\_2014.pdf](https://www.companies.gov.cy/assets/modules/wgp/articles/201801/49/docs/cap_113_translation_made_july_2014.pdf)

<sup>19</sup> Section 354J of the Cyprus Companies Law (Cap 113): [https://www.companies.gov.cy/assets/modules/wgp/articles/201801/49/docs/cap\\_113\\_translation\\_made\\_july\\_2014.pdf](https://www.companies.gov.cy/assets/modules/wgp/articles/201801/49/docs/cap_113_translation_made_july_2014.pdf)

<sup>20</sup> Section 388 of the Delaware General Corporation Law: <https://delcode.delaware.gov/title8/c001/sc17/>

<sup>21</sup> Section 390 of the Delaware General Corporation Law: <https://delcode.delaware.gov/title8/c001/sc17/>

<sup>22</sup> Section 442(3) of the Gibraltar Companies Act 2014: [https://www.gibraltarlaws.gov.gi/uploads/legislations/companies/2014-19/2014-19\(01-03-24\).pdf#viewer.action=download](https://www.gibraltarlaws.gov.gi/uploads/legislations/companies/2014-19/2014-19(01-03-24).pdf#viewer.action=download);

Regulation 2 of the Companies (Re-domiciliation) Regulations 1996: <https://www.gibraltarlaws.gov.gi/uploads/legislations/companies-1930/1996s024.pdf#viewer.action=download>

<sup>23</sup> Section 442(4) of the Gibraltar Companies Act 2014: [https://www.gibraltarlaws.gov.gi/uploads/legislations/companies/2014-19/2014-19\(01-03-24\).pdf#viewer.action=download](https://www.gibraltarlaws.gov.gi/uploads/legislations/companies/2014-19/2014-19(01-03-24).pdf#viewer.action=download);

Regulation 6 of the Companies (Re-domiciliation) Regulations 1996: <https://www.gibraltarlaws.gov.gi/uploads/legislations/companies-1930/1996s024.pdf#viewer.action=download>

<sup>24</sup> Section 75 of the Companies (Guernsey) Law, 2008: <https://www.guernseylegalresources.gg/CHttpHandler.ashx?documentid=80702>

<sup>25</sup> Section 87 of the Companies (Guernsey) Law, 2008: <https://www.guernseylegalresources.gg/CHttpHandler.ashx?documentid=80702>

<sup>26</sup> Section 162 of the Isle of Man Companies Act 2006: [https://legislation.gov.im/cms/images/LEGISLATION/PRINCIPAL/2006/2006-0013/2006-0013\\_11.pdf](https://legislation.gov.im/cms/images/LEGISLATION/PRINCIPAL/2006/2006-0013/2006-0013_11.pdf)

<sup>27</sup> Section 167 of the Isle of Man Companies Act 2006: [https://legislation.gov.im/cms/images/LEGISLATION/PRINCIPAL/2006/2006-0013/2006-0013\\_11.pdf](https://legislation.gov.im/cms/images/LEGISLATION/PRINCIPAL/2006/2006-0013/2006-0013_11.pdf)

<sup>28</sup> Article 127H(1) of the Companies (Jersey) Law 1991: <https://www.jerseylaw.je/laws/current/Pages/13.125.aspx>

<sup>29</sup> Article 127H(2) of the Companies (Jersey) Law 1991: <https://www.jerseylaw.je/laws/current/Pages/13.125.aspx>

<sup>30</sup> Section 16(1) of the Labuan Companies Act 1990: [https://www.labuanfsa.gov.my/clients/asset\\_120A5FB8-61B6-45E8-93F0-3F79F86455C8/contentms/img/documents/Legislation\\_and\\_Guidelines/Legislation/2022/Act%20441%20-%20Labuan%20Companies%20Act%201990%20-%20Updated%20Version\\_23082022.pdf](https://www.labuanfsa.gov.my/clients/asset_120A5FB8-61B6-45E8-93F0-3F79F86455C8/contentms/img/documents/Legislation_and_Guidelines/Legislation/2022/Act%20441%20-%20Labuan%20Companies%20Act%201990%20-%20Updated%20Version_23082022.pdf)

<sup>31</sup> Section 133(1) of the Labuan Companies Act 1990: [https://www.labuanfsa.gov.my/clients/asset\\_120A5FB8-61B6-45E8-93F0-3F79F86455C8/contentms/img/documents/Legislation\\_and\\_Guidelines/Legislation/2022/Act%20441%20-%20Labuan%20Companies%20Act%201990%20-%20Updated%20Version\\_23082022.pdf](https://www.labuanfsa.gov.my/clients/asset_120A5FB8-61B6-45E8-93F0-3F79F86455C8/contentms/img/documents/Legislation_and_Guidelines/Legislation/2022/Act%20441%20-%20Labuan%20Companies%20Act%201990%20-%20Updated%20Version_23082022.pdf)

<sup>32</sup> Article 233 of the Liechtenstein Law on Persons and Companies (PGR)

of 20 January 1926 (Personen- und Gesellschaftsrecht (PGR) vom 20. Januar 1926): <https://www.regierung.li/files/medienarchiv/216-0-01-08-2022-en.pdf> ; see the factsheet at <https://archiv.llv.li/files/onlineschalter/Dokument-3394.pdf>

<sup>33</sup> Article 234 of the Liechtenstein Law on Persons and Companies (PGR)

of 20 January 1926 (Personen- und Gesellschaftsrecht (PGR) vom 20. Januar 1926): <https://www.regierung.li/files/medienarchiv/216-0-01-08-2022-en.pdf>

<sup>34</sup> Note that inward re-domiciliation (or migration) is not explicitly allowed under the laws of Luxembourg but it is generally accepted in practice, please see the note published by Ogier: <https://www.ogier.com/news-and-insights/insights/luxembourg-corporate-international-corporate-migration/>

<sup>35</sup> Note that outward re-domiciliation is not explicitly allowed under the laws of Luxembourg but it is generally accepted by Luxembourg corporate and notarial practice, please see the note published by Harneys at <https://www.harneys.com/media/drujq4ch/legal-insights-legal-guide-outward-migration-of-a-luxembourg-company.pdf>

<sup>36</sup> Regulation 3 of the Malta Continuation of Companies Regulations (S.L.386.05): <https://legislation.mt/eli/sl/386.5/eng>

<sup>37</sup> Regulation 11 of the Malta Continuation of Companies Regulations (S.L.386.05): <https://legislation.mt/eli/sl/386.5/eng>

<sup>38</sup> Section 127 of the Marshall Islands Business Corporations Act 1990: [https://www.paclii.org/mh/legis/consol\\_act/bca1990272/](https://www.paclii.org/mh/legis/consol_act/bca1990272/)

<sup>39</sup> Section 128 of the Marshall Islands Business Corporations Act 1990: [https://www.paclii.org/mh/legis/consol\\_act/bca1990272/](https://www.paclii.org/mh/legis/consol_act/bca1990272/)

<sup>40</sup> Section 296(1) of the Mauritius Companies Act 2001: [https://mauritiuslii.org/akn/mu/act/2001/15/eng@2017-06-30#part\\_XXV](https://mauritiuslii.org/akn/mu/act/2001/15/eng@2017-06-30#part_XXV)

<sup>41</sup> Section 301 of the Mauritius Companies Act 2001: [https://mauritiuslii.org/akn/mu/act/2001/15/eng@2017-06-30#part\\_XXV](https://mauritiuslii.org/akn/mu/act/2001/15/eng@2017-06-30#part_XXV)

<sup>42</sup> Section 122(1) of the Nevis Business Corporation Ordinance (Cap 7.01(N)): [https://lawcommission.gov.kn/wp-content/documents/Revised-Ordinances-of-Nevis/Revised-Ordinances-of-Nevis-2020/Ch-07\\_01-N-Nevis-Business-Corporation-Ordinance.pdf](https://lawcommission.gov.kn/wp-content/documents/Revised-Ordinances-of-Nevis/Revised-Ordinances-of-Nevis-2020/Ch-07_01-N-Nevis-Business-Corporation-Ordinance.pdf)

<sup>43</sup> Section 129(1) of the Nevis Business Corporation Ordinance (Cap 7.01(N)): [https://lawcommission.gov.kn/wp-content/documents/Revised-Ordinances-of-Nevis/Revised-Ordinances-of-Nevis-2020/Ch-07\\_01-N-Nevis-Business-Corporation-Ordinance.pdf](https://lawcommission.gov.kn/wp-content/documents/Revised-Ordinances-of-Nevis/Revised-Ordinances-of-Nevis-2020/Ch-07_01-N-Nevis-Business-Corporation-Ordinance.pdf)

<sup>44</sup> Sections 344 to section 349 of the New Zealand Companies Act 1993: <https://www.legislation.govt.nz/act/public/1993/0105/latest/whole.html> and See <https://companies-register.companiesoffice.govt.nz/help-centre/managing-an-overseas-company-in-nz/how-to-transfer-incorporation-to-nz/>

<sup>45</sup> Sections 350 to section 356 of the New Zealand Companies Act 1993: <https://www.legislation.govt.nz/act/public/1993/0105/latest/whole.html>

<sup>46</sup> Section 293 of the Samoa Companies Act 2001 <https://samoa.tradeportal.org/media/Companies%20Act%202001.pdf>

<sup>47</sup> Section 299 of the Samoa Companies Act 2001 <https://samoa.tradeportal.org/media/Companies%20Act%202001.pdf>

<sup>48</sup> Section 212 of the Seychelles International Business Companies Act (Chapter 270): [https://seylil.org/akn/sc/act/2016/15/eng@2021-12-20#part\\_II\\_subpart\\_I\\_sec\\_5](https://seylil.org/akn/sc/act/2016/15/eng@2021-12-20#part_II_subpart_I_sec_5)

<sup>49</sup> Section 217 of the Seychelles International Business Companies Act (Chapter 270): [https://seylil.org/akn/sc/act/2016/15/eng@2021-12-20#part\\_II\\_subpart\\_I\\_sec\\_5](https://seylil.org/akn/sc/act/2016/15/eng@2021-12-20#part_II_subpart_I_sec_5)

<sup>50</sup> Section 358 of the Singapore Companies Act 1967: <https://sso.agc.gov.sg/act/coa1967?ProvlDs=P110A-#pr358->

<sup>51</sup> Section 229 and 11<sup>th</sup> Schedule of the Companies Act, Regulation 2 of the Companies (Re-domiciliation) Regulations of the Companies Act (Chapter 21.03):

[https://lawcommission.gov.kn/wp-content/documents/Revised-Acts-of-St-Kitts-and-Nevis/Revised-Acts-of-St-Kitts-and-Nevis-2020/Ch-21\\_03-Companies-Act.pdf](https://lawcommission.gov.kn/wp-content/documents/Revised-Acts-of-St-Kitts-and-Nevis/Revised-Acts-of-St-Kitts-and-Nevis-2020/Ch-21_03-Companies-Act.pdf)

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- <sup>52</sup> Section 161 of the Federal Act on Private International Law: [https://www.fedlex.admin.ch/eli/cc/1988/1776\\_1776\\_1776/en](https://www.fedlex.admin.ch/eli/cc/1988/1776_1776_1776/en)
- <sup>53</sup> Section 163 of the Federal Act on Private International Law: [https://www.fedlex.admin.ch/eli/cc/1988/1776\\_1776\\_1776/en](https://www.fedlex.admin.ch/eli/cc/1988/1776_1776_1776/en)
- <sup>54</sup> Section 140 of the DIFC Companies Law (Law No 5 of 2018): [https://edge.sitecorecloud.io/dubaiintern0078-difcexperie96c5-production-3253/media/project/difcexperiences/difc/difcwebsite/documents/laws--regulations/companies\\_law.pdf](https://edge.sitecorecloud.io/dubaiintern0078-difcexperie96c5-production-3253/media/project/difcexperiences/difc/difcwebsite/documents/laws--regulations/companies_law.pdf) and regulation 8.1.1 of the Companies Regulations 2018 and [https://edge.sitecorecloud.io/dubaiintern0078-difcexperie96c5-production-3253/media/project/difcexperiences/difc/difcwebsite/documents/laws--regulations/companies\\_regulations\\_2018.pdf](https://edge.sitecorecloud.io/dubaiintern0078-difcexperie96c5-production-3253/media/project/difcexperiences/difc/difcwebsite/documents/laws--regulations/companies_regulations_2018.pdf)
- <sup>55</sup> Section 145 of the DIFC Companies Law (Law No 5 of 2018): [https://edge.sitecorecloud.io/dubaiintern0078-difcexperie96c5-production-3253/media/project/difcexperiences/difc/difcwebsite/documents/laws--regulations/companies\\_law.pdf](https://edge.sitecorecloud.io/dubaiintern0078-difcexperie96c5-production-3253/media/project/difcexperiences/difc/difcwebsite/documents/laws--regulations/companies_law.pdf) and regulation 8.3.1 of the Companies Regulations 2018 of the DIFC Companies Law (Law No 5 of 2018): [https://edge.sitecorecloud.io/dubaiintern0078-difcexperie96c5-production-3253/media/project/difcexperiences/difc/difcwebsite/documents/laws--regulations/companies\\_regulations\\_2018.pdf](https://edge.sitecorecloud.io/dubaiintern0078-difcexperie96c5-production-3253/media/project/difcexperiences/difc/difcwebsite/documents/laws--regulations/companies_regulations_2018.pdf)
- <sup>56</sup> Section 92 of the Vanuatu International Companies Act (Cap 222): <https://www.vfsc.vu/wp-content/uploads/2023/05/222-International-Companies-Act-1.pdf>
- <sup>57</sup> Section 95 of the Vanuatu International Companies Act (Cap 222): <https://www.vfsc.vu/wp-content/uploads/2023/05/222-International-Companies-Act-1.pdf>
- <sup>58</sup> For the list of appointed jurisdictions, see: <https://www.gov.bm/sites/default/files/appointed-jurisdiction-4-28-2022.pdf>
- <sup>59</sup> See the publication by Luther Law Firm: [https://www.luther-lawfirm.com/fileadmin/user\\_upload/NF\\_EU-Mobility\\_Directive.pdf](https://www.luther-lawfirm.com/fileadmin/user_upload/NF_EU-Mobility_Directive.pdf)
- <sup>60</sup> For the list of approved jurisdictions, see <https://www.grantthornton.com.mt/globalassets/1.-member-firms/malta/pdfs/grant-thornton-re-domiciliation-of-foreign-companies-to-malta.pdf>