



**REPUBLIC OF NAURU**

# **OUTWARD RE-DOMICILIATION OF CORPORATIONS INCORPORATED IN NAURU GUIDE**

## 1. INTRODUCTION

A corporation incorporated in Nauru may be re-domiciled abroad upon obtaining the approval of the Minister for Justice and Border Control pursuant to the *Corporations Act 1972*.

Re-domiciliation of a corporation does not require a court process. It is done administratively by the Registrar of Corporations. Re-domiciliation is a process by which a corporation initially registered in Nauru is capable of being transferred to a jurisdiction outside Nauru without it being dissolved or wound up in Nauru. In other words, the corporation still exists except its existence is not subject to Nauruan law or jurisdiction. The corporation is governed by the laws and jurisdiction of the country of its new domicile.

In order to effect re-domiciliation of a corporation registered in Nauru to a foreign jurisdiction, Nauruan law requires certain procedures to be complied with. Once the corporation is re-domiciled, it no longer exists in Nauru. The Registrar of Corporations will accordingly strike off the corporation in the Register noting that it has been re-domiciled to another foreign country.

## 2. PROCEDURE

- A. Section 232A of the *Corporations Act 1972* (Act) allows a corporation registered in Nauru to re-domicile to a foreign jurisdiction.
- B. **STEP 1** - The management of the corporation needs to request the Registrar of Corporations for the publication of its *Notice of Application for Continuation in Another Country or Jurisdiction* in the gazette, under Section 232A(2)(b) of the Act. The *Notice of Application for Continuation in Another Country or Jurisdiction* shall be in the form provided below:

### ***CORPORATIONS ACT 1972***

*[Section 232A]*

### ***NOTICE OF APPLICATION FOR CONTINUATION IN ANOTHER COUNTRY OR JURISDICTION***

*We, [Name of corporation] [reference number], being a holding corporation incorporated in the Republic of Nauru under the Corporations Act 1972 (the 'Act') on [date of incorporation], hereby*

*declare our intention to make an application under Section 232A of the Act to the Minister for his / her approval to outward re-domicile our corporation to the [foreign country] in accordance with Section 232A(2)(b) of the Act.*

*DATED this .... day of ....., 20.....*

*FOR AND ON BEHALF OF  
[NAME OF CORPORATION]*

*Note: Pursuant to Section 232A(2)(b) of the Corporations Act 1972, the corporation, not less than 28 days before applying to the Minister for such approval, has published in the gazette a notice of its intention to make the application.*

- C. **STEP 2** – Once the Registrar of Corporations receives the request from the management of the corporation for the publication of its *Notice of Application for Continuation in Another Country or Jurisdiction* in the gazette, he or she must then request the Government Gazette Office for the publication of the *Notice of Application for Continuation in Another Country or Jurisdiction* in the gazette.
- D. **STEP 3** - Once the *Notice of Application for Continuation in Another Country or Jurisdiction* has been published in the Gazette, the Registrar of Corporations will inform the corporation that the same has been published in the Gazette.
- E. **STEP 4:** Immediately after the corporation has been notified by the Registrar of Corporations that the *Notice of Application for Continuation in Another Country or Jurisdiction* has been published in the gazette, the corporation shall:
- (i) formally write to the Minister for Justice and Border Control for his or her approval for re-domiciling a corporation registered in Nauru to a foreign country;
  - (ii) submit its request through the Registrar of Corporations with the following documents:
    - the *Notice of Application for Continuation in Another Country or Jurisdiction* which was published in the gazette;
    - board resolution confirming its intention to re-domicile;
    - affidavit in support of the application to re-domicile sworn by a director of the corporation setting out the names and addresses of the directors and the total amount of the indebtedness to creditors.

- F. **STEP 5:** The Registrar of Corporations will examine all the documents submitted by the corporation before the request is submitted to the Minister for Justice and Border Control for his or her approval.
- G. **STEP 6:** Once the Minister for Justice and Border Control makes a decision on the request by the corporation to re-domicile to a foreign country, the Registrar of Corporation must immediately inform the corporation.
- H. **STEP 7:** After the corporation receives the update from the Registrar of Corporations that the Minister for Justice and Border Control has approved the request by the corporation to be re-domiciled to a foreign country, the corporation must immediately arrange for an instrument of continuation in a foreign country to be submitted to Registrar of Corporations.
- I. **STEP 8:** Once the Registrar of Corporations receives the corporation's instrument of continuation in a foreign country, he or she will in turn proceed to strike off / remove the corporation from the Register of Corporations and issue a *Notice of Cessation and Removal of Corporation*. The *Notice of Cessation and Removal of Corporation* shall be in the form provided below:

**CORPORATIONS ACT 1972**

*[Section 232A]*

**NOTICE OF CESSATION OF [name of corporation] [reference number] AS A  
CORPORATION INCORPORATED IN NAURU  
&  
REMOVAL OF [name of corporation] [reference number] FROM THE REGISTER  
OF  
CORPORATIONS**

*Upon an instrument of continuation continuing [Name of corporation] [reference number] in [foreign country] being executed by the proper officer of the [foreign authority], foreign country, the Registrar of Corporations was notified on [date] of the registration of [name of corporation] [reference number] as a company in that jurisdiction, and [name of corporation] [reference number] is deemed to have ceased to be a corporation incorporated in Nauru effective from [date].*

*The Registrar of Corporations has removed the name of [name of corporation] [reference number] from the Register of Corporations.*

*DATED this [insert day] day of [insert month], [insert year].*

*[insert name of Registrar of Corporations]*  
**REGISTRAR OF CORPORATIONS**

J. **STEP 9:** The *Notice of Cessation and Removal of Corporation* shall be published in the gazette.

K. **STEP 11:** Lastly, the *Notice of Cessation and Removal of Corporation* will be sent to the corporation by the Registrar of Corporations.

**L. OTHER MATTER: LEGALISATION OF DOCUMENTS ISSUED BY A NAURUAN AUTHORITY**

- An authority of a foreign government sometimes need proof that the signature and stamp of a Nauruan official on an official instrument is genuine before it can be accepted.
- A corporation that has been re-domiciled to a foreign country may request for the legalisation of a document issued by the Registrar of Corporations.
- The request by a corporation that has been re-domiciled to a foreign country shall be made in writing to Nauru's Department of Foreign Affairs and Trade.
- Once the Department of Foreign Affairs and Trade receives a request from the corporation that has been re-domiciled to a foreign country, an officer from the Department shall request the Registrar of Corporations to provide:
  - a statutory declaration confirming:
    - ✓ his or her official designation;
    - ✓ his or her signature;
    - ✓ his or her official stamp;
  - his or her official stamped on an A4 size paper;
  - the instrument of his or her appointment as the Registrar of Corporations / Registrar of Business Licences; and

- a copy of the last certificate / licence issued to the corporation.
- Once the Registrar of Corporations provides the statutory declaration, stamp, the instrument of appointment and a copy of the last certificate / licence to the Department of Foreign Affairs and Trade, the Department of Foreign Affairs and Trade shall certify that the signature, official stamp on the certificate or licence issued by the Registrar of Corporations / Registrar of Business Licences is genuine.
- The Department of Foreign Affairs and Trade shall issue the authentication instrument to the corporation that has been re-domiciled to a foreign country.

### **M. Responsible authority**

If you require assistance with this Guide, you may contact the Registrar of Corporations:

Mr Jay Udit  
Registrar of Corporations  
Department of Justice and Border Control  
Government Offices  
Yaren District  
Republic of Nauru  
Email: [jjjudit4@gmail.com](mailto:jjjudit4@gmail.com)  
Phone: (674) 5573505