

SEARCHOFFSHORE.COM

# Hong Kong

## *Professional Services Guide 2026*

*The specialist directory of law firms, fund managers, banks, corporate service providers, and fiduciary firms operating in Hong Kong — for UHNW individuals, family offices, and their professional advisers.*

304

PROFILED FIRMS  
HONG KONG

5,500+

FIRMS ACROSS  
30+ JURISDICTIONS

USD 4tn+

ASSETS UNDER  
MANAGEMENT

2,000+

LICENSED  
ASSET MANAGERS

This guide is published by SearchOffshore for general informational purposes only. It does not constitute legal, tax, financial, regulatory, or professional advice of any kind. Always seek qualified professional advice before making any decisions relating to offshore structures or jurisdictional arrangements.

## ABOUT THIS GUIDE

# The SearchOffshore Hong Kong Guide

SearchOffshore is the specialist directory for offshore and international professional services, connecting UHNW individuals, family offices, and professional advisers with profiled firms across 30+ jurisdictions. This guide provides a structured overview of Hong Kong as an international financial centre.

Regulated activities in Hong Kong require appropriate licensing from the SFC or HKMA. Certain activities described in this guide may require licensing, regulatory approval, or local substance depending on the nature of the business.

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## SECTION 1

# Hong Kong: Jurisdiction Overview

Hong Kong is one of the world's leading international financial centres, serving as a primary gateway between mainland China and global capital markets. Operating under the 'one country, two systems' framework, Hong Kong maintains a separate common law legal and financial system. With a population of approximately 7.5 million, Hong Kong hosts a highly developed financial services sector encompassing banking, asset management, capital markets, and corporate services.

Its strategic location and deep connectivity with China make it a key jurisdiction for investment into and out of Asia, and a critical hub for institutional fund managers, family offices, and corporate groups with regional operations.

## KEY FACTS

Status	Special Administrative Region of China
Legal System	Common Law (separate system under "one country, two systems" framework)
Currency	Hong Kong Dollar (HKD)
Corporate Tax	Profits tax up to 16.5% on Hong Kong-sourced profits (territorial basis)
Capital Gains Tax	No separate capital gains tax regime
Withholding Tax	Generally none on dividends and interest; varies by structure and activity
Regulators	Securities and Futures Commission (SFC), Hong Kong Monetary Authority (HKMA)
Time Zone	HKT (UTC+8)
Major Legislation	Companies Ordinance, Securities and Futures Ordinance, Anti-Money Laundering and Counter-Terrorist Financing Ordinance (AMLO)

*"Hong Kong is selected for its connectivity, capital markets depth, and role as a bridge between China and international investors."*

## SECTION 2

# Legal and Regulatory Framework

Hong Kong operates under a common law system. Financial services are regulated primarily by the Securities and Futures Commission (SFC) and the Hong Kong Monetary Authority (HKMA). The regulatory framework supports international financial activity while maintaining investor protection and market integrity.

## PRIMARY CORPORATE AND FUND VEHICLES

### Open-ended Fund Company (OFC)

A corporate fund structure designed for investment funds, providing flexibility for variable capital and sub-funds. Subject to SFC authorisation requirements.

### Limited Partnership Fund (LPF)

Introduced to support private equity and venture capital structures. Offers flexibility in governance and profit allocation for qualifying fund managers.

### Private Limited Company

The standard corporate structure for trading, holding, and investment activities. Widely used for regional headquarters and international business. Certain activities require SFC or HKMA licensing.

## SFC LICENSING AND REGULATED ACTIVITIES

The SFC regulates nine categories of regulated activity under the Securities and Futures Ordinance. Any person carrying on a regulated activity in Hong Kong must be licensed by the SFC or registered with the HKMA. Type 9 (asset management) is the most relevant licence type for fund managers and family offices. Family offices managing only their own proprietary assets may qualify for an exemption, but specific legal advice should be obtained.

## SECTION 3

# Key Service Categories

## Law Firms

International and local law firms provide advice on corporate, financial, and regulatory matters. Hong Kong law firms frequently work in tandem with offshore counsel on cross-border transactions involving Cayman or BVI structures.

## Accountancy Firms

Hong Kong hosts a deep accountancy sector. The Big Four are all present alongside specialist local firms serving corporate, fund, and family office clients.

## Tax Advisors

Tax advisory firms assist with Hong Kong profits tax, territorial tax analysis, CRS/FATCA compliance, and the interaction of Hong Kong structures with home-jurisdiction filings.

## Wealth Management

Wealth management firms serve private clients and family offices with portfolio advisory and discretionary management services. Licensing is required for regulated activities under the SFC framework.

## Fund Administration and Management

Hong Kong is a major centre for hedge funds, private equity, and asset management, with strong links to mainland China markets. Fund managers require appropriate SFC authorisation for regulated activities.

## Trusts and Fiduciary Services

Trust companies and fiduciary firms provide trustee and estate planning services for international and Asia-based private clients.

## Corporate Services

Includes company formation, secretarial services, and administration for Hong Kong entities. Certain activities require appropriate licensing or regulatory approval.

## SECTION 4

# The Current Compliance Environment

Hong Kong's regulatory framework has undergone significant development over the past decade, driven by alignment with international standards, the evolution of the jurisdiction's relationship with mainland China, and the emergence of new asset classes including digital assets.

## AML/CFT FRAMEWORK

Hong Kong's AML/CFT framework is governed by the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (AMLO), imposing customer due diligence, record-keeping, and suspicious transaction reporting obligations on financial institutions. The AMLO was significantly strengthened in 2023 to align with FATF's revised Recommendations.

## CRS AND FATCA

Hong Kong participates in automatic exchange of financial account information under the OECD Common Reporting Standard with over 100 jurisdictions. FATCA compliance is implemented through a Model 2 intergovernmental agreement, under which Hong Kong financial institutions report directly to the US IRS.

## HKMA BANKING SUPERVISION

The HKMA supervises authorised institutions under the Banking Ordinance. Opening banking relationships in Hong Kong has become significantly more demanding since 2020, with enhanced due diligence applied to structures involving offshore entities. Banking availability should be confirmed in principle before finalising any structure.

## SECTION 5

# Regulatory Considerations for 2026

## Virtual Assets — Comprehensive Licensing Regime

Hong Kong has developed a regulated framework for digital asset businesses. Virtual asset service providers are required to obtain a licence from the SFC. Virtual asset fund managers are required to hold a Type 9 SFC licence. The compliance requirements are substantial and should not be underestimated.

## Family Office Tax Concession Regime

Hong Kong has introduced a profits tax exemption for family-owned investment holding vehicles, subject to conditions relating to the holding structure and the nature of assets. This regime positions Hong Kong as a competitive alternative to Singapore for family office establishment in Asia.

## Greater Bay Area Integration

The Guangdong-Hong Kong-Macao Greater Bay Area initiative continues to create opportunities and regulatory complexity. Key cross-border schemes include Wealth Management Connect and the Stock Connect and Bond Connect programmes.

## Geopolitical Context

The geopolitical environment surrounding Hong Kong remains a consideration for international clients and advisers. Current legal advice should be obtained on the implications of the evolving legal and regulatory framework for specific arrangements, including any structures with cross-border China exposure.

### KEY QUESTIONS TO EXPLORE WITH A QUALIFIED ADVISER

1. What SFC licensing requirements apply to the proposed activities, and does any exemption apply?
2. Does the structure involve virtual assets, and if so, what VASP licensing or SFC authorisation is required?
3. Does the family office qualify for the profits tax concession regime, and what are the qualifying conditions?
4. How does the structure interact with mainland China regulations, including any cross-border investment scheme requirements?
5. What CRS/FATCA reporting obligations apply to the Hong Kong entities and their account holders?
6. Has banking been confirmed in principle, given enhanced due diligence requirements for offshore-connected structures?
7. Has current legal advice been obtained on the implications of the evolving legal framework for the specific structure?

## SECTION 6

# SearchOffshore Directory

SearchOffshore profiles 304 professional firms across 10 service categories in Hong Kong. All profiled firms are either self-registered or sourced from public professional registers.

SERVICE CATEGORY	FIRMS	DIRECTORY
Law Firms	48	<a href="#">View Listings</a>
Corporate Services	39	<a href="#">View Listings</a>
Fund Administration	31	<a href="#">View Listings</a>
Fiduciary Services	23	<a href="#">View Listings</a>
Trusts	23	<a href="#">View Listings</a>
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Accountancy Firms	64	<a href="#">View Listings</a>
Tax Advisors	58	<a href="#">View Listings</a>
Notary	14	<a href="#">View Listings</a>
Property Services	31	<a href="#">View Listings</a>



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## SECTION 7

# Important Notices and Disclaimer

## General Disclaimer

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## Accuracy and Currency

The offshore regulatory environment changes frequently. Information reflects the position as understood at the time of publication in May 2026 and may become outdated. Information should not be relied upon without independent professional verification. Always seek advice from qualified legal, tax, and financial professionals in all relevant jurisdictions before making any decisions relating to offshore structures, trusts, or jurisdictional choices.

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## No Solicitation

Nothing in this guide constitutes a solicitation or recommendation to establish any offshore structure, invest in any jurisdiction, or engage any particular service provider. Offshore and international financial structures involve complex legal, tax, and regulatory considerations that vary significantly by jurisdiction and individual circumstance. The consequences of incorrectly structured arrangements can be severe. SearchOffshore strongly encourages all users to obtain qualified professional advice in all relevant jurisdictions.

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