



SENTIENT

# COMPANY COMPARISON BY JURISDICTION

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# BRITISH VIRGIN ISLANDS



## GENERAL

Basis Of Legal System:  
**COMMON**

Tax On Offshore Profits:  
**NONE**

Exchange Controls:  
**NO**

Re-Domiciliation Permitted:  
**YES**

## CORPORATE REQUIREMENTS

Minimum Shareholders:  
**ONE**

Minimum Directors:  
**ONE**



## CORPORATE ADMINISTRATION

Bearer Shares Permitted:  
**YES**

Location Of Board Meetings:  
**ANYWHERE**

Corporate Directors Permitted:  
**YES**

Administration:  
**ANYWHERE**

## LOCAL REQUIREMENTS

Registered Office/Agent:  
**YES**

Company Secretary:  
**NO**

Director:  
**NO**

Meetings:  
**NO**

## BRITISH VIRGIN ISLANDS FACTS

Location: North America

Population: 30,956

Capital: Road Town

Currency: United States Dollar (\$)

Language(s): English & Spanish

Time zone: Atlantic Standard Time

Main airport(s): Lettosome International  
Airport

Driving side: Left

Climate: Tropical

Avg rainfall: 1,000 - 1,200 mm



## COMPANY TYPES

COMPANY LIMITED BY SHARES

COMPANY LIMITED BY GUARANTEE

UNLIMITED COMPANY

SEGREGATED PORTFOLIO COMPANY

RESTRICTED PURPOSE COMPANY

OVERSEAS ('FOREIGN') COMPANY

## GOVERNMENT FEES

Annual Return: \$450

Incorporation Fee: \$450

## ANNUAL FILING REQUIREMENTS

Annual Return Filing Fee:  
**YES**

Audited Accounts:  
**NO**

## PUBLIC FILINGS

Directors:  
**YES**

Shareholders:  
**NO**

Beneficial Owners:  
**NO**



# CAYMAN ISLANDS



SENTIENT

## GENERAL

Basis Of Legal System:  
**COMMON**

Tax On Offshore Profits:  
**NONE**

Exchange Controls:  
**NO**

Re-Domiciliation Permitted:  
**YES**

## CORPORATE REQUIREMENTS

Minimum Shareholders:  
**ONE**

Minimum Directors:  
**ONE**



## CORPORATE ADMINISTRATION

Bearer Shares Permitted:  
**YES**

Location Of Board Meetings:  
**ANYWHERE**

Corporate Directors Permitted:  
**YES**

Administration:  
**ANYWHERE**

## LOCAL REQUIREMENTS

Registered Office/Agent:  
**YES**

Company Secretary:  
**NO**

Director:  
**NO**

Meetings:  
**NO**

## CAYMAN ISLANDS FACTS

Location: North America

Population: 67,000

Capital: George Town

Currency: The Cayman Islands Dollar (\$)

Language(s): English & Spanish

Time zone: Eastern Standard Time

Main airport(s): Owen Roberts

International Airport

Driving side: Left

Climate: Tropical

Avg rainfall: 1425mm

## COMPANY TYPES

EXEMPT COMPANY

FOUNDATION COMPANY

LIMITED LIABILITY COMPANY

NON-RESIDENT COMPANY

OVERSEAS COMPANY

RESIDENT COMPANY

SPECIAL ECONOMIC ZONE COMPANY

UNLIMITED COMPANY

## GOVERNMENT FEES

Annual Return: \$800

Incorporation Fee: \$125

## ANNUAL FILING REQUIREMENTS

Annual Return Filing Fee:  
**YES**

Audited Accounts:  
**NO**

## PUBLIC FILINGS

Directors:  
**YES**

Shareholders:  
**NO**

Beneficial Owners:  
**NO**





# GUERNSEY



## GENERAL

Basis Of Legal System:

**CIVIL**

Tax On Offshore Profits:

**NONE**

Exchange Controls:

**NO**

Re-Domiciliation Permitted:

**YES**

## COMPANY TYPES

LIMITED LIABILITY COMPANY;  
GUARANTEE COMPANY;  
UNLIMITED LIABILITY COMPANY;  
MIXED LIABILITY COMPANY;  
PROTECTED CELL COMPANY; AND  
INCORPORATED CELL COMPANY.

## CORPORATE REQUIREMENTS

Minimum Shareholders:

**ONE**

Minimum Directors:

**ONE**



## GOVERNMENT FEES

Annual Return: **£1000**

Incorporation Fee: **£100**

## CORPORATE ADMINISTRATION

Bearer Shares Permitted:

**NO**

Location Of Board Meetings:

**ANYWHERE**

Corporate Directors Permitted:

**YES**

Administration:

**ANYWHERE**

## ANNUAL FILING REQUIREMENTS

Annual Return Filing Fee:

**YES**

Audited Accounts:

**NO**

## LOCAL REQUIREMENTS

Registered Office/Agent:

**YES**

Company Secretary:

**NO**

Director:

**NO**

Meetings:

**NO**

## PUBLIC FILINGS

Directors:

**YES**

Shareholders:

**YES**

Beneficial Owners:

**YES**

## GUERNSEY FACTS

Location: Europe

Population: 63,448

Capital: Saint Peter Port

Currency: Great British Pound (£)

Language(s): English & French

Time zone: Greenwich Mean Time

Main airport(s): Guernsey Airport

Driving side: Left

Climate: Oceanic

Avg rainfall: 840mm





# HONG KONG



## GENERAL

Basis Of Legal System:  
**COMMON & CIVIL**

Tax On Offshore Profits:  
**0% OFFSHORE PROFITS (8.25% - 16.5% ONSHORE)**

Exchange Controls:  
**NO**

Re-Domiciliation Permitted:  
**NO**

## COMPANY TYPES

PRIVATE COMPANIES LIMITED BY SHARES

PUBLIC COMPANIES LIMITED BY SHARES

COMPANIES LIMITED BY GUARANTEE

WITHOUT A SHARE CAPITAL

PRIVATE UNLIMITED COMPANIES WITH A  
SHARE CAPITAL

PUBLIC UNLIMITED COMPANIES WITH A  
SHARE CAPITAL

## CORPORATE REQUIREMENTS

Minimum Shareholders:  
**ONE**

Minimum Directors:  
**ONE**



## GOVERNMENT FEES

Annual Return:  
**HK\$205**

Incorporation Fee:  
**HK\$1,545 -HK\$1,745**

## CORPORATE ADMINISTRATION

Bearer Shares Permitted:  
**NO**

Location Of Board Meetings:  
**ANYWHERE**

Corporate Directors Permitted:  
**YES - 1 NATURAL DIRECTOR**

Administration:  
**ANYWHERE**

## ANNUAL FILING REQUIREMENTS

Annual Return Filing Fee:  
**YES**

Audited Accounts:  
**YES**

## LOCAL REQUIREMENTS

Registered Office/Agent:  
**YES**

Company Secretary:  
**YES**

Director:  
**NO**

Meetings:  
**NO**

## PUBLIC FILINGS

Directors:  
**YES**

Shareholders:  
**NO**

Beneficial Owners:  
**NO**

## HONG KONG FACTS

Location: Asia

Population: 7.51 million

Capital: City of Victoria

Currency: The Hong Kong Dollar (\$)

Language(s): Chinese & English

Time zone: Hong Kong Standard Time

Main airport(s): Hong Kong

International Airport

Driving side: Left

Climate: Subtropical

Avg rainfall: 2,400 mm





# ISLE OF MAN



## GENERAL

Basis Of Legal System:

**COMMON**

Tax On Offshore Profits:

**0**

Exchange Controls:

**NO**

Re-Domiciliation Permitted:

**YES**

## CORPORATE REQUIREMENTS

Minimum Shareholders:

**ONE**

Minimum Directors:

**ONE**

## CORPORATE ADMINISTRATION

Bearer Shares Permitted:

**NO**

Location Of Board Meetings:

**ANYWHERE**

Corporate Directors Permitted:

**YES**

Administration:

**ANYWHERE**

## LOCAL REQUIREMENTS

Registered Office/Agent:

**YES**

Company Secretary:

**YES**

Director:

**NO**

Meetings:

**NO**

## ISLE OF MAN FACTS

Location: Europe

Population: 74,069

Capital: Douglas

Currency: Great British Pound (£)

Language(s): English

Time zone: Greenwich Mean Time

Main airport(s): Ronaldsway

Driving side: Left

Climate: Temperate

Avg rainfall: 865mm

## COMPANY TYPES

LIMITED BY SHARES

LIMITED BY GUARANTEE

LIMITED BY GUARANTEE AND HAVING A

SHARE CAPITAL ("HYBRID COMPANIES")

HAVING A SHARE CAPITAL WITH

UNLIMITED LIABILITY



## GOVERNMENT FEES

Annual Return: £380

Incorporation Fee: £100

## ANNUAL FILING REQUIREMENTS

Annual Return Filing Fee:

**YES**

Audited Accounts:

**NO**

## PUBLIC FILINGS

Directors:

**YES**

Shareholders:

**NO**

Beneficial Owners:

**NO**





# JERSEY



## GENERAL

Basis Of Legal System:

**COMMON**

Tax On Offshore Profits:

**0**

Exchange Controls:

**NO**

Re-Domiciliation Permitted:

**YES**

## COMPANY TYPES

LIMITED BY SHARES (HAVING A PAR  
VALUE OR NO PAR VALUE)

A GUARANTEE COMPANY

AN UNLIMITED COMPANY

A LIMITED LIFE COMPANY (LIMITED BY  
TIME OR THE OCCURRENCE OF  
SPECIFIED EVENTS)

• A CELL COMPANY

## CORPORATE REQUIREMENTS

Minimum Shareholders:

**ONE**

Minimum Directors:

**ONE**



## GOVERNMENT FEES

Annual Return: £225

Incorporation Fee: From £165

## CORPORATE ADMINISTRATION

Bearer Shares Permitted:

**NO**

Location Of Board Meetings:

**ANYWHERE**

Corporate Directors Permitted:

**YES**

Administration:

**ANYWHERE**

## ANNUAL FILING REQUIREMENTS

Annual Return Filing Fee:

**YES**

Audited Accounts:

**YES**

## LOCAL REQUIREMENTS

Registered Office/Agent:

**YES**

Company Secretary:

**YES**

Director:

**NO**

Meetings:

**NO**

## PUBLIC FILINGS

Directors:

**NO**

Shareholders:

**YES**

Beneficial Owners:

**YES**

## JERSEY FACTS

Location: Europe

Population: 109,300

Capital: Saint Helier

Currency: Great British Pound & Jersey  
Pound

Language(s): English & French

Time zone: Greenwich Mean Time

Main airport(s): Jersey Airport

Driving side: Left

Climate: Oceanic

Avg rainfall: 874mm





# MALTA

## GENERAL

Basis Of Legal System:

**CIVIL**

Tax On Offshore Profits:

**35%**

Exchange Controls:

**NO**

Re-Domiciliation Permitted:

**YES**

## CORPORATE REQUIREMENTS

Minimum Shareholders:

**TWO**

Minimum Directors:

**ONE**

## CORPORATE ADMINISTRATION

Bearer Shares Permitted:

**YES**

Location Of Board Meetings:

**ANYWHERE**

Corporate Directors Permitted:

**YES**

Administration:

**ANYWHERE**

## LOCAL REQUIREMENTS

Registered Office/Agent:

**YES**

Company Secretary:

**YES**

Director:

**YES**

Meetings:

**NO**

## MALTA FACTS

Location: Europe

Population: 516,000

Capital: Valletta

Currency: Euro

Language(s): Maltese & English

Time zone: Central European Summer

Time

Main airport(s): Malta International

Airport

Driving side: Left

Climate: Mediterranean

Avg rainfall: 600mm

## COMPANY TYPES

THE PRIVATE LIMITED AND THE PUBLIC  
COMPANY

PRIVATE LIMITED COMPANY

PUBLIC COMPANY

THE HOLDING COMPANY OR TRADING  
COMPANY

PARTNERSHIPS

EUROPEAN ECONOMIC INTEREST

GROUPING (EEIG)



## GOVERNMENT FEES

Annual Return: €85-€1,400

Incorporation Fee: €100 - €1,980

## ANNUAL FILING REQUIREMENTS

Annual Return Filing Fee:

**YES**

Audited Accounts:

**YES**

## PUBLIC FILINGS

Directors:

**YES**

Shareholders:

**YES**

Beneficial Owners:

**YES**





# PANAMA



## GENERAL

Basis Of Legal System:

**CIVIL**

Tax On Offshore Profits:

**NONE**

Exchange Controls:

**NO**

Re-Domiciliation Permitted:

**YES**

## COMPANY TYPES

PANAMA CORPORATION

PANAMA FOREIGN CORPORATION

PANAMA GENERAL PARTNERSHIP

PANAMA LIMITED PARTNERSHIP

PANAMA CIVIL PARTNERSHIP

PANAMA COMMANDITE COMPANY

PANAMA FOUNDATION

PANAMA TRUSTS

## CORPORATE REQUIREMENTS

Minimum Shareholders:

**ONE**

Minimum Directors:

**THREE**



## GOVERNMENT FEES

Annual Return: \$300

Incorporation Fee: \$1390

## CORPORATE ADMINISTRATION

Bearer Shares Permitted:

**YES**

Location Of Board Meetings:

**ANYWHERE**

Corporate Directors Permitted:

**YES**

Administration:

**ANYWHERE**

## ANNUAL FILING REQUIREMENTS

Annual Return Filing Fee:

**NO**

Audited Accounts:

**NO**

## LOCAL REQUIREMENTS

Registered Office/Agent:

**YES**

Company Secretary:

**NO**

Director:

**NO**

Meetings:

**NO**

## PUBLIC FILINGS

Directors:

**YES**

Shareholders:

**NO**

Beneficial Owners:

**NO**

## PANAMA FACTS

Location: Central America

Population: 4.4 million

Capital: Panama City

Currency: United States Dollar (\$) &

Panamanian Balboa

Language(s): Spanish

Time zone: Eastern Standard Time

Main airport(s): Tocumen International

Airport

Driving side: Right

Climate: Tropical

Avg rainfall: 1,730mm





# UNITED KINGDOM



## GENERAL

Basis Of Legal System:  
**COMMON**

Tax On Offshore Profits:  
**19-25% by 2023**

Exchange Controls:  
**NO**

Re-Domiciliation Permitted:  
**YES**

## COMPANY TYPES

**PUBLIC COMPANIES LIMITED BY SHARES**

**PRIVATE COMPANIES LIMITED BY  
SHARES**

**PRIVATE COMPANIES LIMITED BY  
GUARANTEE, AND  
UNLIMITED COMPANIES**

## CORPORATE REQUIREMENTS

Minimum Shareholders:  
**ONE**

Minimum Directors:  
**ONE**



## GOVERNMENT FEES

Annual Return: **£40**

Incorporation Fee: **£12**

## CORPORATE ADMINISTRATION

Bearer Shares Permitted:  
**NO**

Location Of Board Meetings:  
**ANYWHERE**

Corporate Directors Permitted:  
**YES**

Administration:  
**ANYWHERE**

## ANNUAL FILING REQUIREMENTS

Annual Return Filing Fee:  
**YES**

Audited Accounts:  
**YES**

## LOCAL REQUIREMENTS

Registered Office/Agent:  
**YES**

Company Secretary:  
**YES**

Director:  
**NO**

Meetings:  
**NO**

## PUBLIC FILINGS

Directors:  
**YES**

Shareholders:  
**NO**

Beneficial Owners:  
**NO**

## UNITED KINGDOM FACTS

Location: **Europe**

Population: **67 million**

Capital: **London**

Currency: **Great British Pound**

Language(s): **English**

Time zone: **Greenwich Mean Time**

Main airport(s): **London Heathrow,  
London Gatwick, Manchester,  
Edinburgh & Birmingham**

Driving side: **Left**

Climate: **Temperate**

Avg rainfall: **885mm**







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