

Company Registration in Offshore Jurisdictions

U.S.A.

Jurisdiction	Name of Office	Designations for Private Entities	Mem & Arts/Cert of Inc	Shareholders	Directors	Annual Return	Comments
Delaware	Delaware Department of State - Division of Corporations	Limited, Incorporated, Corporation (plus Fund, Institute, Society, Club, Syndicate, Foundation)	✓	✗	✓	✗	Registration information available online at www.corp.delaware.gov . Documents must be requested in writing and are delivered by post <u>Registration (excluding agent's fees)</u> Filing fee: £ 55 Annual fee: £ 75
Nevada	Secretary of State's Office – Corporation Division	Incorporated, Corporation, LLP, LLC, etc.	✓	✗	✓	✗	Registration information available online at http://nvsos.gov . Documents can be requested and delivered by email <u>Registration (excluding agent's fees)</u> Filing fee: £ 150 Annual fee: £ 75
Wyoming	Secretary of State's Office – Business Division	Incorporated, Corporation, LLP, LLC, etc.	✓	✗	✓	✗	Registration information available online at http://soswy.state.wy.us . Documents can be requested and delivered by email <u>Registration (excluding agent's fees)</u> Filing fee: £ 60 Annual fee: £ 30

Company Registration in Offshore Jurisdictions

Caribbean & Latin America (I)

Jurisdiction	Name of Office	Designations for Private Entities	Mem & Arts/Cert of Inc	Shareholders	Directors	Annual Return	Comments
Anguilla	Registry of Companies	Any designation is acceptable	✓	✓	✓	✓	<p>Online search can be conducted at www.anguillafsc.com for basic information and names of registered agents. Documents are available only through a registered agent</p> <p><u>Registration (excluding agent's fees)</u> Filing fee: £ 150 Annual fee: £ 120</p>
Antigua	Financial Services Regulatory Commission	Any designation is acceptable	✓	✗	✓	✗	<p>No online searches. Documents can only be obtained in person</p> <p><u>Registration (excluding agent's fees)</u> Filing fee: £ 180 Annual fee: £ 180</p>
Bahamas (Nassau)	Registrar General's Department	Limited, Incorporated	✓	✗	✓	✗	<p>No online searches. Documents can be ordered in writing or obtained in person</p> <p><u>Registration (excluding agent's fees)</u> Filing fee: £ 223 Annual fee: £ 215</p>

Company Registration in Offshore Jurisdictions

Caribbean & Latin America (II)

Jurisdiction	Name of Office	Designations for Private Entities	Mem & Arts/Cert of Inc	Shareholders	Directors	Annual Return	Comments
Belize	Registrar of Companies	Limited	✓	✓	✓	✓	No online searches. Documents can be ordered by phone or obtained in person <u>Registration (excluding agent's fees)</u> Filing fee: £ 185 Annual fee: £ 15
Bermuda	Registrar of Companies	Limited	✓	✗	✗	✗	Documents are available only through a registered agent. Company status and date of incorporation can be seen online at www.roc.gov.bm <u>Registration (excluding agent's fees)</u> Filing fee: £ 60 Annual fee: £ 12
British Virgin Islands	Registry of Corporate Affairs	Limited, Limited Partnership, Incorporated, Corporation, SA	✓	✓ ✗	✓ ✗	✗	No online searches. Authorised capital available. Shareholders & directors are available, if filed. Otherwise they can be obtained from registered agents, if available <u>Registration (excluding agent's fees)</u> Filing fee: £ 215 Annual fee: £ 215

Company Registration in Offshore Jurisdictions

Caribbean & Latin America (III)

Jurisdiction	Name of Office	Designations for Private Entities	Mem & Arts/Cert of Inc	Shareholders	Directors	Annual Return	Comments
Cayman Islands	Registrar of Companies	Any designation is acceptable	✓	✗	✗	✗	<p>Searches can be conducted online at www.ciregistry.gov.ky. However, shareholders & directors can be obtained from registered agents only, if available</p> <p><u>Registration (excluding agent's fees)</u> Filing fee: £ 450 Annual fee: £ 225</p>
Netherlands Antilles (Curaçao)	Registry Department	NV, BV, Limited	✓	✗ ✓	✓	✗	<p>Shareholders are not public information but can be obtained from a local notary, if available. Extracts available online at www.curacao-chamber.an</p> <p><u>Registration (excluding agent's fees)</u> Filing fee: £ 25 Annual fee: £ 25</p>

Company Registration in Offshore Jurisdictions

Caribbean & Latin America (IV)

Jurisdiction	Name of Office	Designations for Private Entities	Mem & Arts/Cert of Inc	Shareholders	Directors	Annual Return	Comments
Turks & Caicos Islands	Financial Services Commission	All companies doing business in T&C must use Limited. Exempt (foreign) companies may use any designation	✓	✓	✓	✓	No online searches. Information is available for local and foreign companies by email <u>Registration (excluding agent's fees)</u> Filing fee: £ 180 Annual fee: £ 215
Panama	Public Registry of Panama	SA, Limited, Incorporated	✓	✗	✗ ✓	✗	Documents can only be obtained through a local lawyer. Lists of directors are rarely available <u>Registration (excluding agent's fees)</u> Filing fee: £ 190 Annual fee: £ 150

Company Registration in Offshore Jurisdictions

Continental Europe (I)

Jurisdiction	Name of Office	Designations for Private Entities	Mem & Arts/Cert of Inc	Shareholders	Directors	Annual Return	Comments
Andorra	Registry of Companies	SA, SL	✓	✓	✓	✓	No online searches. Documents can only be requested in person by a resident of Andorra <u>Registration (excluding agent's fees)</u> Filing fee: £ 850 Annual fee: £ 710
Cyprus	Department of Registrar of Companies and Official Receiver	Limited (partnerships can be registered but require no specific designation)	✓	✓	✓	✓	Documents will be available online in late 2011 at www.mcit.gov.cy <u>Registration (excluding agent's fees)</u> Filing fee: £ 620 Annual fee: £ 620
Gibraltar	Companies House	Limited	✓	✓	✓	✓	Company profiles and accounts are available online at www.companieshouse.gi <u>Registration (excluding agent's fees)</u> Filing fee: £ 50 Annual fee: £ 55

Company Registration in Offshore Jurisdictions

Continental Europe (II)

Jurisdiction	Name of Office	Designations for Private Entities	Mem & Arts/Cert of Inc	Shareholders	Directors	Annual Return	Comments
Liechtenstein	Oeffentlichkeitsregisteramt (Public Registry Office)	AG (most companies spell it out as Aktiengesellschaft)	✓	✗	✓	✗	<p>Searches for company names can be conducted online at www.llv.li</p> <p><u>Registration (excluding agent's fees)</u></p> <p>Filing fee: £ 720</p> <p>Annual fee: 0</p>
Luxembourg	Registre de Commerce (Registry of Commerce)	SARL, SA, SENC, SOPARFI (Holding Company)	✓	✓ ✗	✓	✓	<p>Documents are available at www.legilux.lu. SA companies are not required to list shareholders. Only Board members are listed on extracts, which can be requested online at www.rcsl.lu</p> <p><u>Registration (excluding agent's fees)</u></p> <p>Filing fee: £ 115</p> <p>Annual fee: £ 50</p>
Malta	The Registry of Companies, Malta Financial Services Authority	Limited, PLC	✓	✓	✓	✓	<p>Documents are available online at https://registry.mfsa.com.mt</p> <p><u>Registration (excluding agent's fees)</u></p> <p>Filing fee: £ 215</p> <p>Annual fee: £ 90</p>

Company Registration in Offshore Jurisdictions

Continental Europe (III)

Jurisdiction	Name of Office	Designations for Private Entities	Mem & Arts/Cert of Inc	Shareholders	Directors	Annual Return	Comments
Republic of Ireland	Companies Filing fee Office	Limited, PLC	✓	✓	✓	✓	<p>Documents are available online at www.cro.ie</p> <p><u>Registration (excluding agent's fees)</u></p> <p>Filing fee: £ 90</p> <p>Annual fee: £ 17</p>
Switzerland	Each Canton has its own registry office (26 in total)	AG, SA, Sarl, Sagl, GmbH	✓	✗	✓	✗	<p>Extracts from company documents are available online at www.zefix.ch. Full company documents can only be obtained from the registry office in the relevant Canton</p> <p><u>Registration (excluding agent's fees)</u></p> <p>Filing fee: £ 180</p> <p>Annual fee: 0</p> <p>(Fees are for Canton of Zürich – other Cantons may vary slightly)</p>

Company Registration in Offshore Jurisdictions

U.K.

Jurisdiction	Name of Office	Designations for Private Entities	Mem & Arts/Cert of Inc	Shareholders	Directors	Annual Return	Comments
Guernsey	Guernsey Registry	Limited, Limited Partnership, Protected Cell Company Limited, Limited By Guarantee, SARL	✓	✗	✓	✓	Documents are available online at www.guernseyregistry.com . Shareholders not required as of 2009 <u>Registration (excluding agent's fees)</u> Filing fee: £100 Annual fee: £ 250
Jersey	Companies Registry	Limited, SARL	✓	✓	✓ ✗	✓	Documents are available online at www.jerseyfsc.org . Directors are available for public companies only <u>Registration (excluding agent's fees)</u> Filing fee: £ 200 Annual fee: £ 150
Isle of Man	Companies Registry	Limited	✓	✓	✓	✓	Documents are available online at www.fsc.gov.im <u>Registration (excluding agent's fees)</u> Filing fee: £ 195 Annual fee: £360

Company Registration in Offshore Jurisdictions

Middle East & Africa

Jurisdiction	Name of Office	Designations for Private Entities	Mem & Arts/Cert of Inc	Shareholders	Directors	Annual Return	Comments
UAE (Dubai)	Dubai Chamber of Commerce	Limited or Partnership	✗	✓	✓	✗	No online searches, but company profiles showing officers or partners can be ordered by email <u>Registration (excluding agent's fees)</u> Filing fee: £ 1,800 Annual fee: £ 1,800
Liberia	LISCR (Liberian International Ship & Corporate Registry)	Any designation is acceptable	✓	✗ ✓	✗ ✓	✗	Documents are obtained through LISCR in Zurich. Head office is in Virginia, USA. Details of shareholders and directors are not mandatory and rarely available <u>Registration (excluding agent's fees)</u> Filing fee: £ 430 Annual fee: £ 275
Mauritius	Companies Division	Limited, PLC, Corporation, Incorporated, SA, Sarl	✓	✗ ✓	✗ ✓	✗ ✓	Documents are available for domestic companies only. International company documents can be obtained only through the registered agents, if available <u>Registration (excluding agent's fees)</u> Filing fee: £ 200 Annual fee: £ 200

Company Registration in Offshore Jurisdictions

Far East

Jurisdiction	Name of Office	Designations for Private Entities	Mem & Arts/Cert of Inc	Shareholders	Directors	Annual Return	Comments
Niue	Registrar of Companies	Limited, LLP	✓	✓	✓	✓	Companies can be searched online at www.companies.gov.nu <u>Registration (excluding agent's fees)</u> Filing fee: £ 75 Annual fee: £ 23
Seychelles	Seychelles International Business Authority	Any designation is acceptable	✓	✗	✗	✗	No online searches. Only the name of the registered agent is available <u>Registration (excluding agent's fees)</u> Filing fee: £ 60 Annual fee: £ 60
Singapore	ACRA (Accounting and Corporate Regulatory Authority)	Limited, LLP	✓	✓	✓	✓	Extracts from documents are available online at www.bizfile.gov.sg <u>Registration (excluding agent's fees)</u> Filing fee: £ 156 Annual fee: £ 10