

The location of management and control of a company will often be a crucial factor in deciding that company's tax residence. Having directors (or those whose directions are habitually followed by the director) located in a high tax jurisdiction can negate many tax planning benefits.

Guernsey Trust Company ("GTC") is able to provide in-house or independent directors for companies, in circumstances where we are satisfied that the business activities are such that we are able and willing to perform the necessary tasks and manage the inherent risks of assuming such office.

As well as providing management services, GTC can also provide a full range of support services. Our experienced company secretarial team can

advise on statutory filings required and other local Guernsey compliance issues and can assist in the drafting of Board Resolutions and similar items.

Full book-keeping, accounts preparation and general administrative functions can be provided from our offices and staff, all of whom are based on Guernsey.

With Guernsey having moved to a 0% tax rate for most companies from 1st January 2008, many company owners are considering relocating their base of activities to Guernsey. Where the initial size of an operation does not justify a full office set-up then GTC can provide managed and serviced office facilities until such time as the operation is of sufficient scale to go it alone.

For further information or professional advice, please contact:

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