



MIAMI CORP HOLDER

THE FREEDOM OF CONSULTATION

JURIDICAL & FINANCIAL

FOR MORE INFO ABOUT
 MIAMI CORP HOLDING
 AND POLICY

JURISDICTIONS	Type of company	Direct Corporate Tax Rate	Local authorized share capital	Maxim. No. of Directors	Local Directors required	Minimum No. of Shareholders	Public access to directors/shareholders records	Share shares permitted	Requirement to prepare the accounts	Requirement to file audited accounts	Requirement to file annual returns
EUROPE											
Austria	S.L./G.A	5%	EUR 6,000/ 10,000	1	Yes	1	Yes	No	Yes/No	No	No
Belgium	CVBA/SA	25%	EUR 10,000	1	Yes	1	Yes	No	Yes	No	Yes
Colombia & Chile											
Cyprus	IBC*	5/8.75%	CYP 10,000	1	No	1	Yes	No	Yes	Yes	Yes
Czech Rep.	Holding	0-14%	CZK 1,174	1	Yes	1	Yes	No	Yes	Yes	Yes
Director (up to 2000)	Example	5%	CHEF 1,000	1	No	1	Yes	No	Yes	Yes	Yes
Germany	Example	5%	EUR 10,000	1	No	1	Yes	No	Yes/No	No	Yes
Hungary	KFT	16%	HUF 1ml	1	No	1	Yes	No	Yes	Yes	Yes
Italy	Example	5%	EUR 10,000	1	No	1	No/Yes	No	Yes/No	No	Yes
Latvia	Holding	1%	EUR 2,000	1	Yes	1	Yes	No	Yes	Yes	Yes
Ireland	Limited	12.5%	GBP 1,000	1	Yes	1	Yes	No	Yes	Yes	Yes
Isle of Man	Limited	5%	GBP 1,000	1	Yes	1	Yes	No	Yes	No	Yes
Luxembourg	Act/Corp	5%	EUR 50,000	1	Yes	1	Yes/No	Yes	Yes	Yes	Yes
Malaysia	Holding	5%	MYR 10,000	1	No	1	Yes/No	No	Yes	Yes	Yes
Mexico	S.A	Varies	MXN 50,000	1 or 3	No	1	Yes	No	Yes	Yes	No
Netherlands	FD/SAF	4.5-10%	EUR 1,000	1	No	1	Yes	No	Yes	Yes	Yes
Norway	Example	5%	NOK 50,000	1	No	1	No	Yes	Yes/No	No	Yes
Romania Federation											
Switzerland	AG	Varies	CHF 100,000	1	Yes	1	Yes/No	Yes	Yes	Yes	Yes
UK	Limited	0-20%	GBP 1,000	1	Yes	1	Yes	No	Yes	Yes*	Yes
ASIA/MIDDLE EAST											
Bahrain	IBC*	5%	BHD 5,000	1	No	1	No	No	Yes/No	No	Yes
Bahrain	Example	5%	BHD 50,000	1	Yes	1	No	No	Yes	No	Yes
China (Mainland) Free Zone	FZE	5%	USD 11,000	1	No	1	No	No	Yes	No	No
Hong Kong	Limited	5%	HKD 1,000	1	No	1	Yes	No	Yes	Yes	Yes
Lebanon	SAL	5%	LL 1,000	1	Yes	1	Yes/No	No	Yes	Yes	No
Malawi	PL	5%	MTS 1,000	1	Yes	1	Yes/No	No	Yes	Yes	Yes
Singapore	Private	5%	SGD 100,000	1	Yes	1	Yes	No	Yes	Yes	Yes

AUSTRALIA & PACIFIC RIM									
Cook Islands	IC	Nil	US\$1,000	1	No	1	No	Yes	
Labuan	Offshore	0% / 5%	US\$10,000	1	No	1	No	No	
New Zealand	Limited	Upto33%	NZ\$1,000	1	No	1	Yes	Yes	
Marshall Islands	New res.	Nil	US\$50,000	1	No	1	No	Yes	
Samoa	General	Nil	US\$1mil	1	No	1	No	No	
Vanuatu	IC	Nil	US\$10,000	1	No	1	No	Yes	
AFRICA									
Liberia	IBC	Nil	US\$50,000	1	No	1	Yes/No	Yes	
Mauritius	QBCII	Nil	US\$1,000	1	No	1	No	No	
South Africa	CC/PTY	Upto50%	R1,000	1	No	1	Yes	No	
Seychelles	IBC	Nil	US\$100000	1	No	1	No	No	
NORTH & SOUTH AMERICA									
Anguilla	IBC	Nil	US\$50,000	1	No	1	No	Yes	
Antigua & Barbuda	IBC	Nil	US\$50,000	1	No	1	No	Yes	
Aruba	Exempt	Nil	AFL 10,000	1	No	1	No	Yes	
Bahamas	IBC	Nil	US\$5,000	1	No	2	Yes/No	No	
Barbados	IBC	2.5-1%	US\$50,000	1	No	1	No	Yes	
Belize	IBC	Nil	US\$50,000	1	No	1	No	Yes	
Bermuda	Exempt	Nil	US\$12,000	1	Yes	1	No/Yes	No	
BVI	IBC	Nil	US\$0,000	1	No	1	No	Yes	
Canada	Corp-n	21%	Varies	Varies	Yes	1	Yes	No	
Cayman Islands	Exempt	Nil	US\$50,000	1	No	1	No	Yes	
Costa Rica	S.A.	Nil	CR\$10,000	3	No	2	Yes/No	No	
Dominica	IBC	Nil	US\$100000	1	No	1	No	Yes	
Grenada	IBC	Nil	US\$50,000	1	No	1	No	No	
Montserrat	IBC	Nil	US\$50,000	1	No	2	No	Yes	
Neth. Antilles	Exempt	2.4-6%	US\$50,000	1	Yes	1	Yes/No	Yes	
Panama	New Res.	Nil	US\$10,000	3	No	1	Yes	No	
Puerto Rico	Corp-n	Varies	Varies	Varies	No	1	Yes	No	
Nevis	LLC	Nil	Varies	Varies	No	1	No	Yes	
St. Vincent & Grenadines	IBC	Nil	US\$5,000	1	No	1	No	Yes	
Turks & Caicos	Exempt	Nil	US\$5,000	1	No	1	No	Yes	
Company	IC/LLP	Nil	US\$0,000	1	No	2	Yes	Yes	
USA Offshore	LLP New Res.	Nil	Non-applic.	1	No	1	No	Yes	