

Jurisdiction Comparison Chart

	BVI	Brunei	Cayman	Delaware	Hong Kong	Marshall	Samoa	Seychelles		Singapore
GENERAL INFORMATION										
Political Stability of Jurisdiction	Good	Good	Good	Good	Good	Good	Good	Good		Good
Legal System	Common Law	Common Law	Common Law	Common Law	Common Law	Common Law	Common Law	Common Law		Common Law
Type of Company	BC	IBC	Exempted	Corporation	Limited	IBC	Int'l Company	IBC	CSL	Pte Limited
COMPANY INFORMATION										
Bearer Share	Custodian	No	Custodian	No	No	Yes	Custodian	Yes	No	No
Standard Authorised Capital/Shares	50,000 shares ^A	US\$ 1,000,000	US\$ 50,000	1,500 shares of No Par Value	HK\$ 10,000	500 shares of No Par Value	US\$ 1,000,000	US\$ 1,000,000	Min. US\$100	N/A
Chinese Name Permitted	Yes ^F	Yes ^F	Yes ^F	No	Yes	Yes ^F	Yes ^F	Yes ^F	No	No
Official Bilingual M&A	Yes	No	No	No	No	Yes	Yes	Yes	No	No
LOCAL REQUIREMENTS										
Min. No. of Shareholders	1	1	1	1	1	1	1	1	2	1
Min. No. of Directors	1	1	1	1 ^G	1	1	1	1	2 ^G	1 ^G
Company Secretary	Optional	Yes ^H	Optional ^P	Yes ^G	Yes ^H	Yes	Yes	Optional	Yes ^H	Yes ^H
President & Treasurer	Optional	Optional	Optional ^P	Yes ^G	Optional	Optional	Optional	Optional	Optional	Optional
Disclosure of Beneficial Owners for public record	No ^B	No ^B	No ^B	No	No	No	No ^B	No ^B	No ^C	No
PUBLIC FILINGS										
Shareholders	Optional	No	No	No	Yes	No	Optional	No	Yes ^C	Yes
Directors	Optional	No	Yes	Yes	Yes	No	Optional	No	Yes	Yes
Company Secretary/ Officer	N/A	Yes	Yes	Yes	Yes	N/A	Optional	N/A	Yes	Yes
OTHER										
Registered (Resident) Agent	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No
Registered Office	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Annual Return / Accounts Filing	No	Yes / No	Yes / No	Yes / No	Yes	No	No	No	Yes	Yes
Corporate Tax	Nil	Nil	Nil	No ^D	16.5% ^D	Nil	Nil	Nil	1.5% ^E	17% ^D
Change of Domicile Permitted	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No
Shelf Companies Available	Yes	No	No	No	Yes	Yes	Yes	Yes	No	No
Date of Renewal	1st Half: May 31 2nd Half: Nov 30 of each year	Anniversary date	Jan 31 of each year	Mar 1 of each year	Anniversary date	Anniversary date	Nov 30 of each year	Anniversary date	Anniversary date of CSL Licence	Anniversary date

Information of other jurisdictions can be provided upon request

- Remarks:
- A** 50,000 shares of US\$1 or No Par Value
 - B** Disclose to Registered Agent / Resident Agent, NOT publicly accessible record
 - C** Disclose to Government, NOT publicly accessible record
 - D** Only on onshore profits, NO tax on offshore profits
 - E** Tax is based on worldwide taxable income (can be reduced or avoided when using with Double Tax Avoidance Agreements)
 - F** Must be accompanied by an English name
 - G** Must be a natural person; corporate entity is not permissible
 - H** Resident company secretary is required
 - P** It is optional to appoint these officers but if any of these officers is appointed, a relevant register has to be filed with the Companies Registry. However, it is NOT a publicly accessible record

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