



AMICORP

Stand out from the crowd

Amicorp Group

Partnering Services for New Zealand Trust and Company Management



One Company - One World



Introduction

The Amicorp Group (Amicorp) is a financial services company specializing in providing corporate and trust management services, private wealth and estate planning, corporate, asset and project finance structuring, and business process outsourcing services. Amicorp Group delivers responsive and personalized services to a broad range of corporate and individual clients, working hand-in-hand with them to provide the best possible solutions. Close collaboration with our clients gives us valuable insight into their developing and dynamic business environment, this we believe, is essential to successful management of their overall business processes.

Clients with international operations and investments benefit from the support of Amicorp's proactive and result-driven professionals, who design and implement creative and innovative strategic corporate solutions to meet the challenges of today's complex international business environment. Amicorp works exclusively in stable political and legal environments in order to ensure the practical results and security our clients require and expect.

Our worldwide team of professionals comprises over 450 specialists from over 25 countries who contribute a wide range of expertise and experience to our services. They include attorneys, Certified Public Accountants and bankers - many of who are members of national and international fiscal and legal bar associations.

Amicorp New Zealand

Unit C3, 17 Corinthian Drive
PO Box 300125
North Shore City 0752
Auckland
New Zealand
Tel.: +64 9 414 4614
Fax.: +64 9 414 4362
Email: newzealand@amicorp.com

Competence and Service

High quality means much more than delivering the agreed services at the agreed time. Amicorp's strength is our commitment to providing top quality and unsurpassed service.

Amicorp's experts provide competence in:

- Trusts;
- Trading structures;
- Finance structures;
- Royalty structures;
- Foundations;
- Holding structures;
- Yacht / Ship structures;
- Partnership structures; and
- Aircraft structures.

Amicorp's Partnering Services for Trust and Company Management (Partnering Services) are extremely flexible and offer all services required for efficient administration of trust and company management.

Corporate Services:

- Company incorporation;
- Provision of intangible licensing contracts;
- Foundation and Trust establishment;
- Provision of services contracts;
- Partnership formation;
- Provision of purchase and sales contracts;
- Financial transactions;
- Invoicing and re-invoicing;
- Trade transactions (for trading companies);
- Preparation and filing of all annual government returns;
- Corporate recordkeeping, fees and registrations;
- Bookkeeping and accounting;
- Organising and holding board and annual meetings;
- Provision of local directors general meetings;
- Opening and administering bank accounts;
- Management of compliance matters;
- Establishment and operation of companies and trusts;
- Provision of local agents offices (including office space); and
- Provision of dedicated Amicorp staff for telephone and fax lines as well as courier services.

Knowledge Services:

- Advising you on local developments in the areas of operation; and
- Access to the Amicorp Knowledge Centre database of memoranda, contracts and legal opinions.

Client Information Management Portal Services:

- Access to Amicorp's secure Client Information Management Portal (CIMP), allowing you direct and secure access, 24 hours a day, to your client's documents, without needing to speak to an Amicorp staff member. This gives you considerable speed and efficiency at no extra cost.

New Zealand

Enjoying favourable consideration as a non-tax haven / non-black listed jurisdiction, New Zealand foreign trusts often provide the top level of a client's corporate group of international holding structures for wealth and tax planning purposes.

With a stable economy, a stable political environment and a modern infrastructure, New Zealand is a great host for international business structures. One main advantage of using a New Zealand foreign trust in a structure is that foreigners can enjoy complete exemption from New Zealand tax.

The New Zealand Foreign Trust

A New Zealand foreign trust is a secure and effective estate planning structure for clients located almost anywhere in the world. Based on certain territoriality principles and its settlor based regime, New Zealand foreign trusts are increasingly being used as an alternative to trusts in zero-tax jurisdictions. Properly planned, New Zealand foreign trusts can provide exceptional tax efficiency and can be easily combined with other investment structures in high-tax jurisdictions.

The New Zealand Foreign Trust offers the following major advantages:

- Settlements by a non-resident settlor are not subject to tax in New Zealand, provided the settlement is not sourced in New Zealand;
- Distributions to beneficiaries who are non residents of New Zealand are not subject to tax, provided the income does not have its source in New Zealand;
- Trustees of a New Zealand foreign trust are not subject to tax in New Zealand, apart from income earned in New Zealand;
- An increase in the capital value of the New Zealand foreign trust's assets held offshore is not taxable as there is no capital gains tax in New Zealand; and
- The New Zealand foreign trust may utilise the benefits of New Zealand's double tax agreements.

Your office in New Zealand

Established in 2006, Amicorp New Zealand is located in Auckland, New Zealand's largest city. Our dedicated team of professionals can provide you with a fully functioning office providing a range of services from company incorporations to management and tax filings. Amicorp's Partnering Services are for both financial service providers who wish to establish an operational presence in New Zealand but choose to first build their client base, and those with existing operations who wish to condense and operate remotely through another service provider.

Upon receiving appropriate instructions, Amicorp New Zealand can provide fully completed company, limited partnership and trust formations to meet your deadlines. We deliver high-quality services in a confidential manner. All contact and services can be provided in the name of your managed client company.



Amicorp New Zealand gives you the ability to provide high-quality services to your clients globally in an extremely efficient manner. Amicorp New Zealand serves as an invisible service link that extends the operative range of corporate and personal financial services you offer your clients. Where applicable, Amicorp New Zealand also provides resident shareholder facilities, avoiding the need for a private trustee company to appoint an auditor.

Please note that New Zealand resident trustees of foreign trusts are required to keep the following types of records:

- Documents that evidence the creation and constitution of the foreign trust;
- Particulars of settlements made on, and distributions made by, the trust, (including the date of settlement or distribution and the name and, if known, the address of the settlor or recipient);
- Details of the assets and liabilities of the trust;
- Details of money received and expended by the trustees, including details of when, where and why the receipt or expenditure took place; and
- If the trust carries on business, information describing the accounting system used in each income year to administer the trust, the charts and codes of account, accounting instruction manuals, and the system and programme documentation.

A New Zealand resident trustee of a foreign trust is also required to keep general accounting and financial records, which record the income expenditure and financial position of the foreign trust. Amicorp New Zealand supplies all these services, including the preparation of trust accounts. Amicorp New Zealand can also provide you with office facilities, a telephone line, a fax line, and your company logo in our office building. Amicorp New Zealand's flexible service plan allows you the freedom to choose your preferred level of management, administrative support, and financial reporting services, as well as selection of auditor and tax and legal advisors. All these services can be provided and invoiced either in the client company's name or directly to you.

It is both time and cost efficient for Amicorp New Zealand to serve your entire outsourcing needs. All services provided by Amicorp New Zealand operate under a single master contract. This eliminates the need for you to spend excess time negotiating separate contracts with different service providers. Another advantage is the resulting harmony between service relations and expectations, providing thereby the highest level of confidence and consistency.

Amicorp Partnering Services

As your one-stop worldwide service provider, Amicorp gives you even more than top-quality corporate and personal services. Amicorp's Partnering Services grant you access to a global network of contacts and introductions to banks and financial and legal service providers. Amicorp also provides you direct access to your clients' documents through our Client Information Management Portal. At any time, you can view on-line your clients' files, activity status and even complete documentation. Amicorp's secured access system assures high security for sensitive information. Amicorp New Zealand can provide Amicorp Group's total range of products and services. Our vast expertise and experience ensure rapid turnaround on all your inquiries and requests.

Amicorp offices

EUROPE

Amicorp Baltic UAB
Konstitucijos ave. 7
24th floor
LT-09308 Vilnius
Lithuania
Tel.: +370 5248 7532
Fax.: +370 5248 75350
Email: vilnius@amicorp.com

Amicorp (Cyprus) Ltd
1 Avlonos street
Maria House
Nicosia 1075
Cyprus
Tel.: +357 22 504 000
Fax.: +357 22 504 100
E-mail: cyprus@amicorp.com
Post address
PO Box 23293
Nicosia 1680
Cyprus

Amicorp de España, S.L.
Avenida Diagonal 431 Bis - 1st Floor
08036 Barcelona,
Spain
Tel.: +34 93 241 7563
Fax.: +34 93 241 7564
E-mail: barcelona@amicorp.com

Amicorp Luxembourg SA
47, Boulevard Royal
L-2449 Luxembourg
Grand Duchy of Luxembourg
Tel.: +352 26 27 43
Fax.: +352 26 27 43 50
E-mail: luxembourg@amicorp.com

Amicorp Netherlands B.V.
WTC Amsterdam, Tower C-11
Strawinskylaan 1143
1077 XX Amsterdam
The Netherlands
Tel.: +31 20 578 8388
Fax.: +31 20 578 8389
E-mail: netherlands@amicorp.com

Amicorp Switzerland AG
Zug Representative Office
Baarerstrasse 75
6300 Zug
Switzerland
Tel.: +41 41 712 1355
Fax.: +41 41 712 1356
Email: switzerland@amicorp.com

Amicorp Switzerland AG
Zollikerstrasse 164
CH-8008 Zurich
Switzerland
Tel.: +41 44 252 0880
Fax.: +41 44 252 0881
Email: switzerland@amicorp.com

Amicorp (UK) Limited
3rd Floor
5 Lloyds Avenue
London
EC3N 3AE
Tel.: +44 207 977 1250
Fax.: +44 207 977 1251
E-mail: london@amicorp.com

THE AMERICAS

Amicorp Americas LLC, Agencia en Chile,
(Representative Office)
Augusto Leguía Norte 100, Of. 712
Las Condes
Santiago, Chile
Tel.: +56 2 435 0700
Fax.: +56 2 435 0624
E-mail: santiago@amicorp.com

Amicorp Argentina
Email: argentina@amicorp.com

Amicorp Barbados
Coniston Bld, Bush Hill,
The Garrison, St. Michael.
Barbados, West Indies.BB14038
Tel.: +1 (246) 228 5363
Fax.: +1 (246) 228 5981
E-mail: barbados@amicorp.com

Amicorp do Brasil Ltda.
Rio de Janeiro Representative Office
Rua Lauro Müller 116
31 Andar, sala 3104
Edifício Torre do Rio Sul
22290-160, Botafogo
Rio de Janeiro - RJ
Tel.: +55 21 2295 7525
Fax.: +55 21 2295 7948
E-mail: riodejaneiro@amicorp.com

Amicorp do Brasil Ltda.
Rua Helena 260
14 Andar-conj. 141, Villa Olimpia
04552-050 São Paulo - SP
Brazil
Tel.: +55 11 3049 3454
Fax.: +55 11 3049 3455
E-mail: saopaulo@amicorp.com

Amicorp BVI Limited
2nd Floor Marcy Building
Purcell Estate
P.O. Box 2416, Road Town
Tortola
British Virgin Islands
Tel.: +1 284 494 2565
Fax.: +1 284 494 2552
E-mail: bvi@amicorp.com

Amicorp Curaçao B.V.
Amicorp Building
Pareraweg 45
P.O. Box 4914, Curaçao
Netherlands Antilles
Tel.: +599-9 434 3500
Fax.: +599-9 434 3533
E-mail: curacao@amicorp.com

Amicorp Mexico
Mexico Representative Office
Edificio Torre Esmeralda III
Bldv. Manuel Ávila Camacho
No. 32, Piso 4
Col. Lomas de Chapultepec
11000 México, D.F.
Tel.: +52 55 5202 5999
Fax.: +52 55 5202 1004
E-mail: mexico@amicorp.com

Amicorp Services Ltd.
Miami Representative Office
Brickell Bay Office Tower
1001 Brickell Bay Drive
Suite 2310
Miami, Florida 33131
U.S.A.
Tel.: +1 305 416 4730
Fax.: +1 305 416 4738
E-mail: miami@amicorp.com

Amicorp Services Ltd.
New York Representative Office
45 Rockefeller Plaza
Suite 1507
New York, NY 10111
U.S.A.
Tel.: +1 212 752 3267
Fax.: +1 212 755 9148
E-mail: newyork@amicorp.com

ASIA/PACIFIC

Amicorp Advisory Services Pvt Ltd.
64, Maker Chambers VI
Nariman Point
Mumbai 400 021
India
Tel.: +91 22 2282 6326
Fax.: +91 22 2282 6327
E-mail: mumbai@amicorp.com

Amicorp (Guangzhou) Consultants Ltd.
Suite 1807, Tower A, Center Plaza
No 161, Linhe Road West
Tianhe District
Guangzhou 510620
P.R. China
Tel.: +86 20 3825 1480
Fax.: +86 20 3825 1482
E-mail: guangzhou@amicorp.com

Amicorp Hong Kong Limited
Suites 1306-07
13th Floor, ING Tower
308 Des Voeux Road Central
Hong Kong
Tel.: +852 3105 9882
Fax.: +852 3105 9883
E-mail: hongkong@amicorp.com

Amicorp Management India Private Ltd.
34, Andree Road
Shanthy Nagar
Bangalore 560 027
India
Tel.: +91 80 4126 4300
Fax.: +91 80 4126 4700
E-mail: bangalore@amicorp.com

Amicorp New Zealand Ltd.
Unit C3
17 Corinthian Drive
North Shore City 0752
Auckland
New Zealand
Tel.: +64 9 414 4614
Fax.: +64 9 414 4362
E-mail: newzealand@amicorp.com
Post address
PO Box 300125
North Shore City 0752
Auckland
New Zealand

Amicorp Singapore Pte. Ltd.
55 Market Street
#09-02
Singapore 048941
Tel.: +65 6532 2902
Fax.: +65 6534 1244
E-mail: singapore@amicorp.com

Amicorp Supporting Offices

bahamas@amicorp.com
cayman@amicorp.com
denmark@amicorp.com
ireland@amicorp.com
madeira@amicorp.com

Amicorp Group

Paseo de Gracia 103, 1º
08008 Barcelona
Spain
Tel.: +34 93 208 2581
Fax.: +34 93 208 2582
E-mail: amicorp@amicorp.com