



AMICORP

Stand out from the crowd

# Amicorp Group Singapore

Management, administration, fiduciary, consulting, business process outsourcing and corporate structuring services



---

## Amicorp Singapore Office

---

Amicorp commenced their Singapore operations in 2005, and focuses on the South Asian market. A dedicated and international team of tax, legal, financial and commercial professionals provides clients with a full range of tax and estate planning solutions: establishment and management of Singapore legal entities, trading structures and trusts, the structuring and administration of hedge and private equity funds and Business Process Outsourcing services.

The Singapore office is part of Amicorp's global network of 25 offices in 20 countries and can leverage the international expertise of the organisation to provide integrated solutions.

### Amicorp Singapore Pte Ltd

55 Market Street, #09-02

Singapore 048941

Telephone: +65 6532 2902

Fax: +65 6534 1244



---

## The Amicorp Group

---

The Amicorp Group (Amicorp) is a financial services company specialized in providing corporate and trust management services, private wealth and estate planning, corporate, asset and project finance structuring, fund services and Business Process Outsourcing services. We deliver responsive administrative, legal, corporate and fiduciary structuring services to a broad range of corporate and individual clients.

Amicorp is committed to providing a non-competing environment of trust and integrity through professional intermediaries who typically play a major role in the business efforts of our clients. Our long-term personalized service engenders dependable and loyal client relationships. We achieve this by thoroughly studying the different markets in which we are active.

We usually work directly with client intermediaries, such as lawyers, accountants, private bankers and other advisors. Most of our clients are high net worth individuals, publicly and privately held companies, pension funds, start-up operations, partnerships and trusts. We soundly protect their interests through



diversification of risk, maintaining a conservative financial profile, and by providing the peace of mind that comes from dependable and loyal service relationships.

Clients with international operations and investments benefit from the support of Amicorp's proactive and result-driven professionals. Working as a team, they 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 to ensure the practical results and security that our clients require and expect.

Mutual trust and an in-depth understanding of our client's personal and business needs are essential for developing long-term personal relationships with our clients. Amicorp's strength is our commitment to providing top quality and unsurpassed service. We believe that high quality is about much more than delivering the agreed services at the agreed time. We also believe that close collaboration with our clients is essential for successful management of their overall business processes, and to provide insight into their developing and dynamic business environment.

Our commitment to excellence, driven by ongoing investment in technology and specialized human resources, enables us to continually enhance our range of services and product offerings, and to optimize the implementation process. We ensure that each client receives exactly what he or she needs in the most timely and cost-effective manner, coupled with ongoing follow-up, quality end results, and rapid turnaround on all inquiries and requests.

We continually develop new structuring options and investigate new markets to provide our clients with the most up-to-date information and to present them with new opportunities as they arise. Internal product focus groups composed of our most knowledgeable industry experts from each segment play a major role in providing information on developing opportunities. These groups also provide Amicorp's global team with immediate notice of changes in legislation or corporate governance initiatives that may benefit or hinder our clients.

Our worldwide team of professionals of over 400 financial services specialists in 20 countries contribute a broad range of expertise and experience to our services.

The Amicorp Group is an independent, privately held corporate group. This eliminates the risk of conflicts of interest arising from the cross-selling of investment advisory, audit, legal and tax advisory services by intermediaries. As a fully integrated corporate group, we provide our clients with strong central direction and integrated teamwork through our worldwide network of offices located in:

[Argentina](#), [Barbados](#), [Brazil](#), [the British Virgin Islands](#), [Chile](#), [China](#), [Cyprus](#), [Hong Kong](#), [India](#), [Lithuania](#), [Luxembourg](#), [Mexico](#), [New Zealand](#), [Singapore](#), [Spain](#), [Switzerland](#), [the Netherlands Antilles](#), [the Netherlands](#), [the United Kingdom](#) and [the United States of America](#).

Amicorp's supporting offices are located in The Bahamas, The Cayman Islands, Denmark, Ireland and Madeira.

*Please note: Amicorp does not provide tax consulting or asset management services. We recommend that each potential client obtain tax advice in each jurisdiction where he or she will be active. Amicorp regularly refers and liaises with both legal and tax experts in all our operation jurisdictions.*



## The Amicorp Group

<a href="#">Singapore: Financial Hub of Asia</a>	<a href="#">Page 10</a>
Financial Regulatory Environment	Page 10
Tax System	Page 10
<a href="#">Legal Entities and Structures</a>	<a href="#">Page 12</a>
Private Limited Company (Pte Ltd)	Page 12
Partnership & Limited Liability Partnerships (LLP)	Page 12
Income Tax Treatment of Legal Entities	Page 13
<a href="#">Other Miscellaneous Taxes</a>	<a href="#">Page 15</a>
Asset Holding, Financing & Trading Structures	Page 15
Trusts	Page 16
<a href="#">Fund Structuring &amp; Administration</a>	<a href="#">Page 18</a>
Fund Administration	Page 18
Registrar and Transfer Agency Services	Page 19
<a href="#">BPO Services</a>	<a href="#">Page 20</a>
<a href="#">Brochure - Terms of Use</a>	<a href="#">Page 22</a>

## Singapore: Financial Hub of Asia

Singapore is an international trading and financial centre located in South East Asia. The tropical city-state has averaged GDP growth of 6.1% (2002-06) with earnings per capita of USD 35,163 (2007). Currently, the population of Singapore is 4.5 million (2007), growing by 4.3% annually.

The Lion City has traditionally been a free port providing infrastructure, logistical and financial services to the shipping, marine, oil and gas industries. As at 2007, Singapore was recognised as the world's busiest port, with a movement of 28 million tons or TEU per annum. Singapore has also positioned itself as a hub for regional headquarters of MNCs operating in Asia. This has developed through the government's continuous efforts to provide a stable, transparent and supportive environment for business.

Since 2000, the city state has also been gathering momentum as a centre for banking and financial services. Again, the government has a coordinated strategy to cope with the growing population and, with the development of several integrated gaming resorts as well as other infrastructure, to cater for the burgeoning class of high net wealth individuals. Presently, Singapore can claim to have USD\$ 891bn AUM.

### Financial Regulatory Environment

As a general comment, Singapore adopts an open approach towards businesses operating within the state and increases regulatory controls in direct proportion to the amount of domestic business conducted.

The legal, regulatory and tax concessions available for the financial services industries are competitive with most offshore jurisdictions. Singapore also has well defined rules for banking secrecy and accountability.

### Tax System

Singapore has a territorial tax system that applies to income sourced in Singapore as well as foreign-sourced income remitted into Singapore. From 1 January 2008, the corporate tax rate is 18% and the highest individual tax rate is 20%. There is no taxation of capital gains but there is a value added tax of 7% (GST).



Again, the tax system is designed to encourage outward investment, with Singapore tax residents as well as businesses operating in strategic sectors being offered a broad range of tax concessions and exemptions for foreign-sourced income.

Singapore does not withhold any taxes on dividend distributions by a Singaporean company, but it does impose withholding taxes on Singapore-sourced interest (15%), services (20%) and royalties (10%) paid to non-residents.

In spite of this environment, Singapore is accepted as a low tax jurisdiction by the OECD, with an extensive treaty network with 54 countries including the majority of countries in the EU, Asia Pacific, Central Asia, the United Kingdom and Australia.

## Legal Entities and Structures

Singapore is a common law jurisdiction with the standard set of legal entities: limited liability companies, partnerships and limited liability partnerships and trusts. These entities involve different legal obligations and tax treatments, depending on selection and use as a trading, asset holding, fund management or financing vehicle.

Amicorp is able to assist with the establishment and management of all of the entities mentioned below.

### Private Limited Company (Pte Ltd)

- Governed by its Articles of Association and the Companies Act, Cap. 50;
- Minimum capital of S\$ 1 only;
- Requires only one shareholder, either corporate or individual;
- At least one local individual director is required;
- Obligation to prepare and file annual accounts; and
- No audit requirements for companies with no corporate shareholders or not more than 20 individual shareholders or an annual turnover not exceeding S\$ 5.0 million (first year pro-rated).

### Partnership & Limited Liability Partnerships (LLP)

A Singapore LLP is a relatively new vehicle, in effect since April 2005. The LLP constitutes a separate legal entity but is treated as tax transparent with the respective partners being taxed.

- Governed by a Limited Liability Partnership agreement and the LLP Act
- Any two or more persons (individual, company or partnership) can be partners;
- Liability of partners is limited to the contributed capital;
- One local individual manager and a local registered office;
- Obligation to prepare and file accounts and annual tax return for reporting purposes;
- No financial statements are required to be submitted where turnover is less than S\$500,000.

The partners of the LLP need not be Singapore entities or the same type of entity. For example, an LLP may consist of a Singapore individual, a European company and a Dutch foundation. This provides interesting asset holding and tax planning opportunities.

## Income Tax Treatment of Legal Entities

The different legal entities are entitled to various income tax exemptions for foreign-sourced income and to a lesser extent, certain types of locally-sourced income. Depending upon the entity, the exemptions are subject to different conditions including the tax residency of the beneficial interests as well as the characteristics of the investment.

Form of	Resident	Family Owned	Company	LLP	Trust	Local Admin.	Foreign
Receipt	Individual	Company				Trust	Trust
Dividends	Exempt	Exempt	Exempt (4)	Not taxed (5)	Exempt (7)	Exempt	Exempt
Interest/ Discounts	Exempt	Exempt	Taxable	Not taxed (5)	Exempt (7)	Exempt	Exempt
Capital Gain from Shares or Real Estate	Exempt	Exempt	Exempt	Not taxed (5)	Exempt	Exempt	Exempt
Income Gain from Shares or Real Estate	Exempt if foreign	Exempt if foreign	Exempt if foreign	Not taxed (5)	Exempt if foreign	Exempt (6)	Exempt (6)
Trading Income	Taxable (1)	Taxable (2)	(3)	Not taxed (5)	Taxable (2)	Taxable (2)	Taxable (2)
Service Income	Taxable (1)	Taxable (2)	(3)	Not taxed (5)	Taxable (2)	Taxable (2)	Taxable (2)
Royalties & Leasing	Taxable (1)	Taxable (2)	Exempt if foreign sourced & not remitted	Not taxed (5)	Taxable (2)	Taxable (2)	Taxable (2)

## Notes

- (1) Income that is foreign sourced and derived by individuals is tax exempt irrespective of whether it is remitted into Singapore or not.
- (2) Income that is foreign sourced and not remitted into Singapore is not taxed. Where income is remitted into Singapore, then income derived from trading activities will be taxable. Income relating to investment activities will be tax exempt upon remittance.
- (3) Singapore will exempt foreign sourced trading income upon remittance if the foreign activities are conducted in and tax is imposed at 15% in the branch jurisdiction.
- (4) Income that is foreign sourced and not remitted into Singapore is not taxed. Where income is remitted into Singapore then exemption will only be permitted if the foreign activities are conducted in a foreign branch and the resulting foreign sourced income must be taxed at 15% in the branch jurisdiction.
- (5) Exemption will be permitted where the foreign sourced income suffers tax at 15%. Where the income is tax exempt in the originating jurisdiction then Singapore will permit exemption only if the entity is not a shelf entity.
- (6) The LLP is treated as a transparent entity for income tax purposes. That is, the partners will be subject to tax conditional upon their status.
- (7) Exemption for income gains from shares is allowed if the shares are listed in Singapore or are issued by foreign entities. Gains from real estate situate outside Singapore is tax exempt.
- (8) Where exemption is not applicable, the trustee of the trust is taxed at the corporate tax rate.

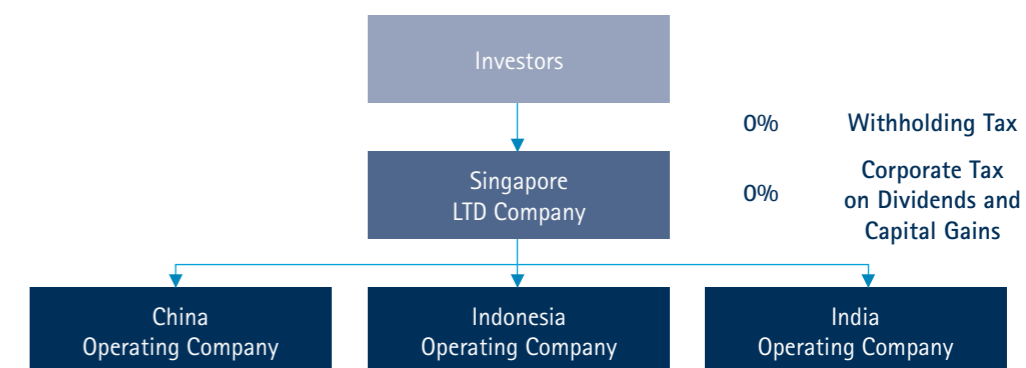
The above range of tax exemptions is supplemented in certain circumstances by specific tax concessions in the form of reduced tax rates of 10% for operational headquarters, fund managers, investment advisors, fund and trust administrators, ship-owning businesses, banks, funds, and insurance businesses. circumstances.

## Other Miscellaneous Taxes

Singapore imposes stamp duties on documentation associated with certain transactions as well as value added tax (VAT) of 7% on goods and services. Singapore does not impose estate duties, gift taxes or capital levies.

### Asset Holding, Financing & Trading Structures

Singapore's regulatory, legal and tax environments qualify Singapore entities to serve as ideal business entities. The diagram below illustrates a basic example of a holding and financing structure.



A Singapore company held directly or indirectly by an individual or individuals related by marriage or blood will be entitled to a range of unconditional tax exemptions for most categories of income. Such companies are excellent holding vehicles given Singapore's stable legal platform and the broad range of tax treaties.

Depending upon the client's profile and objectives, a Singapore trust or partnership arrangement can also be considered.

## Trusts

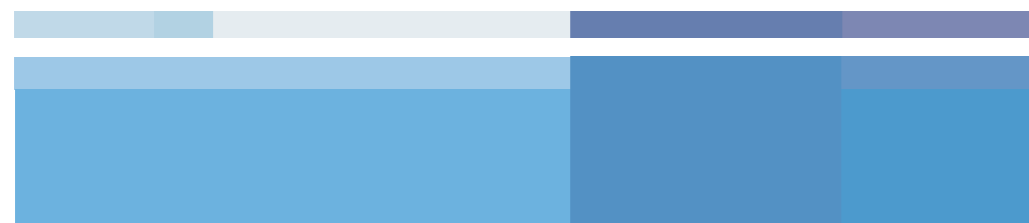
A Singapore trust is not a separate legal entity. Instead, it is a legal relationship where a trustee owns and assumes responsibility for assets or business for specific beneficiaries. For tax purposes, the trust is treated as a divestment of assets by the settlor, and the trustee is primarily liable to taxes.

A trust has specific characteristics:

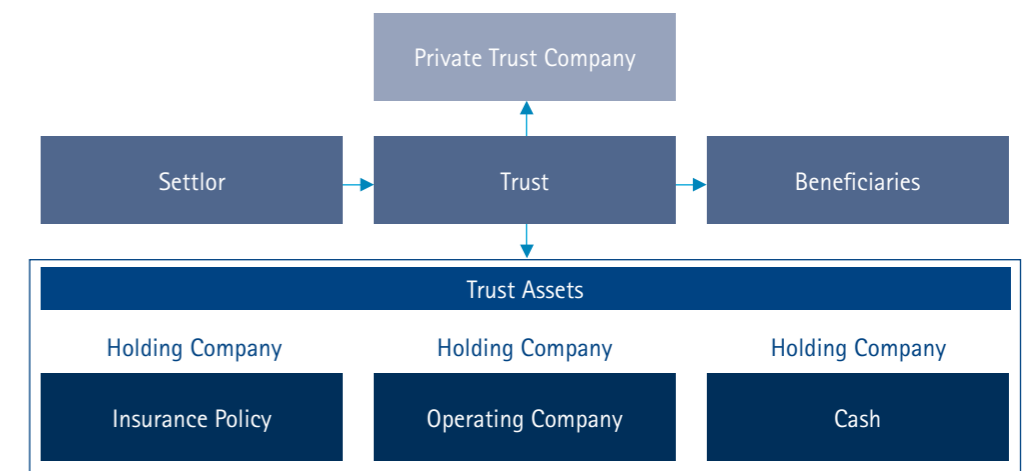
- Governed by the trust deed and the Trustees Act.
- Requires two or more persons (individuals, company, partnership) to serve as a trustee independent of the beneficiaries.
- Trustee has specific responsibilities to preserve the trust. Generally, a professional trustee is appointed.
- Obligation to file accounts and an annual tax return for reporting purposes.

Traditionally, the trust has been an estate planning vehicle but is now commonly used in respect of investment funds, service and trading businesses.

A trust can be set up in various common law jurisdictions such as Singapore, the BVI, New Zealand and the UK in such a way that the trustee and beneficiaries can reside in different jurisdictions.



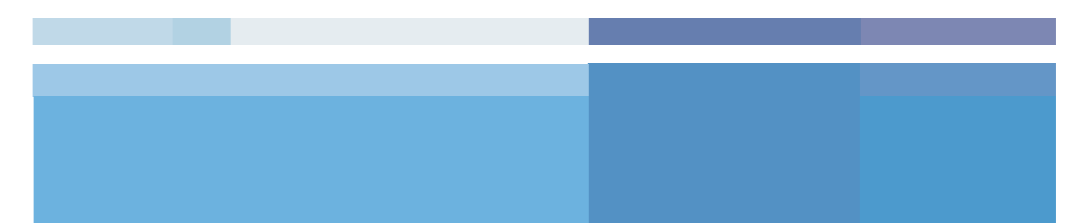
This schedule shows how a typical PTC structure is constructed:



Where the trust is administered by a licenced trustee in Singapore, tax exemptions are available for certain income, depending upon the residence of the beneficiaries and settlor.

Amicorp offers set-up and management services for an extended number of trust structures:

- Singapore Administered Trusts
- Foreign Singapore Trusts
- Private Trust Company
- Trusts from other jurisdictions
- New Zealand Trust
- British Virgin Islands
- United Kingdom Trust
- Swiss Trustees



## Fund Structuring & Administration

Amicorp Fund Services has been active as a hedge fund administrator since 1995. Our core business includes NAV calculation, investor services, fund set-up and corporate management. This complete package of support services allows our clients to focus on their core competences of investment management and capital-raising. Amicorp structures from Fund of Funds to partnerships and master feeder arrangements as well as private equity funds in different jurisdictions. We administer simple L/S equity funds and more complex arbitrage funds as well as hard-to-price private equity funds with varying net assets.

Amicorp does not provide custody or investment advisory services but works with providers, prime brokers and auditors and can help investment managers select one best suited to their needs.

### Fund Administration

For good and efficient fund administration, timely delivery of accurate information is critical. Core aspects for our successful and compliant process include:

- A fully automated, state-of-the-art system called PFS Paxus that integrates NAV calculation, shareholder administration and KYC/AML features;

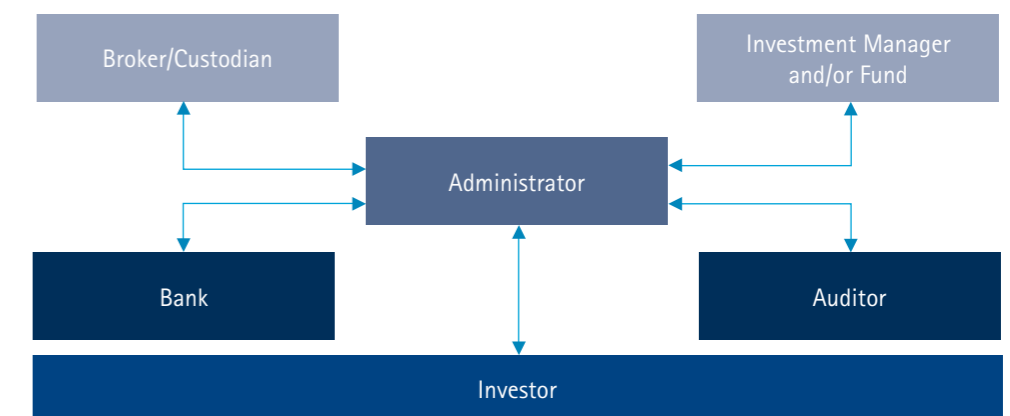


- Wherever possible, details are electronically downloaded directly from brokers and security prices from data vendors
- The entire NAV calculation as well as investor administration is carried out by professional accountants in accordance with clearly defined procedures;
- An experienced client relationship manager (CRM) in your time zone performs a thorough final review of the NAV package before it is sent to the investment manager for approval. This CRM is your single point of contact for all issues.

### Registrar and Transfer Agency Services

As registrar and transfer agent, we provide both domestic and offshore funds with the following services:

- Detailed review of investor instructions;
- Full AML and KYC compliance review in conformity with applicable legislation and requirements;
- Processing of subscriptions, redemptions, transfers and switches;
- Maintaining the share register and partnership accounts on an investor-by-investor and investment-by-investment basis;
- Disseminating account holding and NAV reports and distribution of general fund or investor related information; and
- Responding to queries from investors, investment managers, auditors and other third parties.



---

## BPO Services

---

Business Process Outsourcing is a structured arrangement between an organization and an outsourcing provider to perform certain services, otherwise executed in-house. The provider of the outsourced service takes primary responsibility for ensuring that the process works, simultaneously complementing the rest of the organization's functions and delivering the required results.

BPO services are provided from Amicorp's Bangalore office and span a comprehensive range of internal accounting, payroll and administration, regulatory, tax, portfolio and financial reporting services as well as collections.



---

## Brochure – Terms of Use

---

### Disclaimer

This brochure and its contents are provided “as is” and Amicorp makes no representation or warranty of any kind with respect to this brochure or its contents. Amicorp expressly disclaims all representations and warranties, whether express or implied, including, but not limited to, warranties of merchantability, fitness for a particular purpose, and non-infringement. In addition, Amicorp does not represent or warrant that this brochure or its contents is timely, accurate or complete.

### Purpose: No Service Provider-Client Relationship

The content of this brochure is provided solely for informational purposes: it is not intended as and does not constitute legal or tax advice. No client or other reader should act or refrain from acting on the basis of any information contained herein without seeking appropriate legal, tax, accounting or other professional advice on the particular facts and circumstances at issue. The use of any contents provided in this brochure and the provision or submission of any information will not create a service provider-client relationship between you and Amicorp.

### Limitation of Liability

Amicorp Group of companies and its shareholders, directors, officers, employees, agents or representatives (herein collectively, “Amicorp”) are not liable for direct, indirect, consequential, incidental, special, punitive or other damages or costs, including without limitation, lost profits or data, loss of goodwill, loss of or damage to property, or claims of third parties, arising out of or in connection with the use, copying, or display of this brochure or its contents, regardless of whether Amicorp has been advised of the possibility thereof.

### Copyright & Reproduction

The content of this brochure, including the design, text, graphics, and the selection and arrangement thereof, is the property of Amicorp Holding Limited. This brochure is copyrighted by Amicorp Holding Limited (© 2004 Amicorp. All rights reserved). Reproduction of part or all of the contents in any form of this brochure is prohibited other than for individual use only and may not be recopied and shared with a third party. The permission to recopy by an individual does not allow for incorporation of material or any part of it in any work or publication, whether in hard copy, electronic, or any other form.

## 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  
Blvd. 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 Rockerfeller 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  
Shanthi 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