

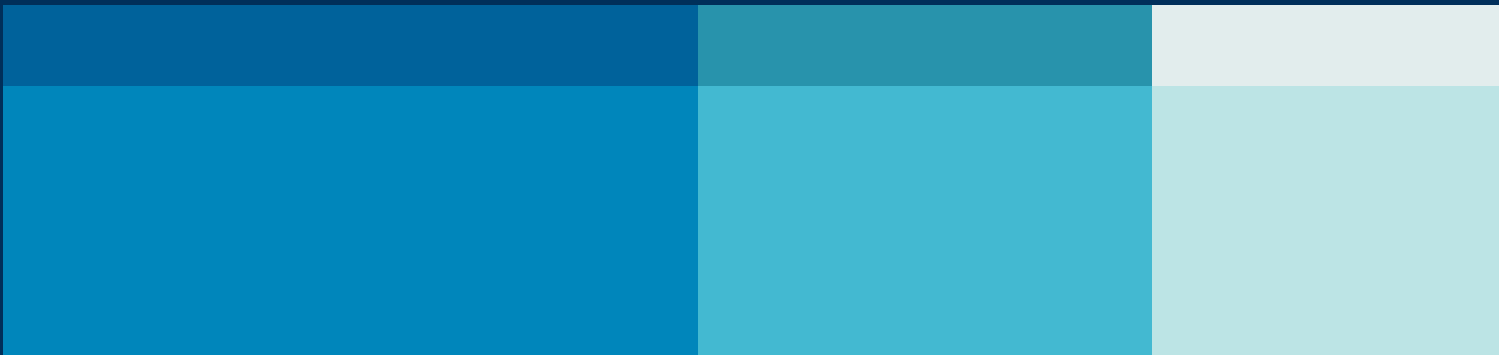


AMICORP.

Stand out from the crowd

# Amicorp Group Singapore

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





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## The Amicorp Group

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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 both corporate and individual clients.

Amicorp is committed to providing a non-competing environment of trust and integrity with the professional intermediaries who usually play a major role in the business efforts of clients. We provide long term personalized service shaping dependable and loyal client relationships. We work to 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 and most of our clients include high net worth individuals, publicly and privately held companies, pension funds, start-up operations, partnerships and trusts. We soundly protect their





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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 professional team through the design and implementation of creative and innovative strategic corporate solutions that meet the challenges of today's complex international business environment. Amicorp works exclusively in stable political and legal environments to ensure the security and practical results expected by our clients.

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 founded on its 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 believe that a close collaboration with our clients is essential to successful management of their overall business processes and to providing insight into their developing and dynamic business environment.

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 optimize the implementation processes. We ensure that each client receives exactly what they need in the most timely and cost-effective manner, coupled to 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 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 immediate notice of changes in legislation or corporate governance initiatives that may benefit or hinder our clients.

Our worldwide team of professionals comprise over 400 financial services specialists in 20 countries contributing to Amicorp's wide range of expertise and experience.



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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 of intermediaries. As a fully integrated corporate group, we provide our clients with strong central direction and integrated teamwork from 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, Madeira, and Sweden.

*Please note: Amicorp does not provide tax-consulting or asset management services. Each potential client is recommended to 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.*





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## Amicorp Singapore Office

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Amicorp Group commenced their Singapore operations in 2005 offering a stronger focus on the South Asian market.

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

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# The Amicorp Group

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## Singapore: financial hub in Asia

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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 US\$ 35,163,- (2007). Currently, the population of Singapore is 4.5 million (2007) growing by 4.3%.

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 for 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 US\$ 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 which 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 being offered a broad range of tax concessions and exemptions for foreign sourced income as well as businesses operating in strategic sectors.

Singapore does not withhold any taxes on dividend distributions by a Singaporean company; it does impose withholding taxes on Singapore sourced interest (15%), services (18%) 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 comprehensive treaty network with over 60 countries, including the majority of countries in the EU, Asia Pacific, Central Asia, United Kingdom and Australia.

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## Legal Entities and Structures

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Singapore is a common law jurisdiction with the standard set of legal entities: Limited Liability Company, partnerships and limited liability partnerships and trusts. The entities involve different legal obligations and tax profiles, depending on their 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 Companies

- 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).

### Partnerships & Limited Liability Partnerships (LLP)

A Singapore LLP is a relatively new vehicle coming into effect from 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 required;
- Foreign (corporate) manager allowed;
- Obligation to prepare and file accounts and annual tax return for reporting purposes; and
- 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, a 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 activity.

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

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## 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 or isolated transactions will be tax exempt upon remittance.

Singapore will exempt foreign sourced trading income upon remittance if the foreign activities are conducted in a foreign branch and tax is imposed at 15% in the branch jurisdiction.

(3) 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.

(4) Exemption will be permitted upon remittance where the dividend is subjected to withholding tax at 15% or the dividend is distributed out of foreign sourced earnings which have suffered tax at 15%. Where the dividend or the underlying income is tax exempt in the originating jurisdiction then Singapore will permit exemption only if the entity is not a shelf entity.

(5) 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.

(6) 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.

(7) 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 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 in certain circumstances.

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### Other Miscellaneous Taxes

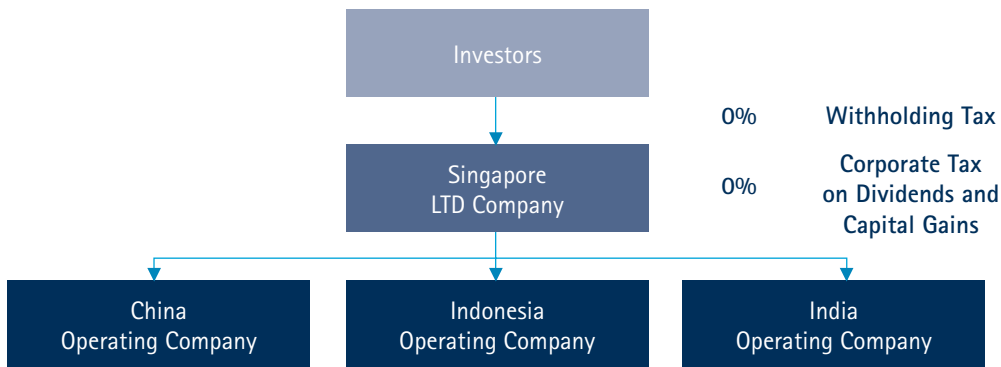
Singapore imposes stamp duties upon documentation associated with certain transactions as well as value-added tax (VAT) of 7% on goods and services. Singapore does not impose Estate duties, gift taxes or capital levies.

There are stamp duty exemptions for corporate reorganisations. Exports of services and goods are generally not subject to VAT.



## Asset Holding, Financing & Trading Structures

The Singapore regulatory, legal and tax environment 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 qualify as a Family Holding company and 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.



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## Trusts & Estate Planning

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A Singapore trust is not a separate legal entity. Instead, it is a legal relationship where a Trustee owns and assumes responsibility for the 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.

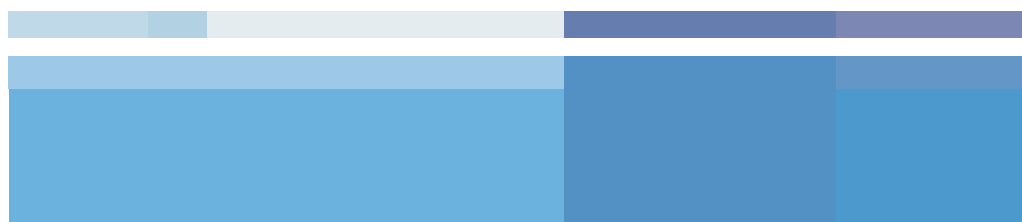
A trust has specific characteristics:

- Governed by the Trust deed and the Trustees Act;
- Requires one 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; and
- 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 utilised in respect of investment funds, service and trading businesses.

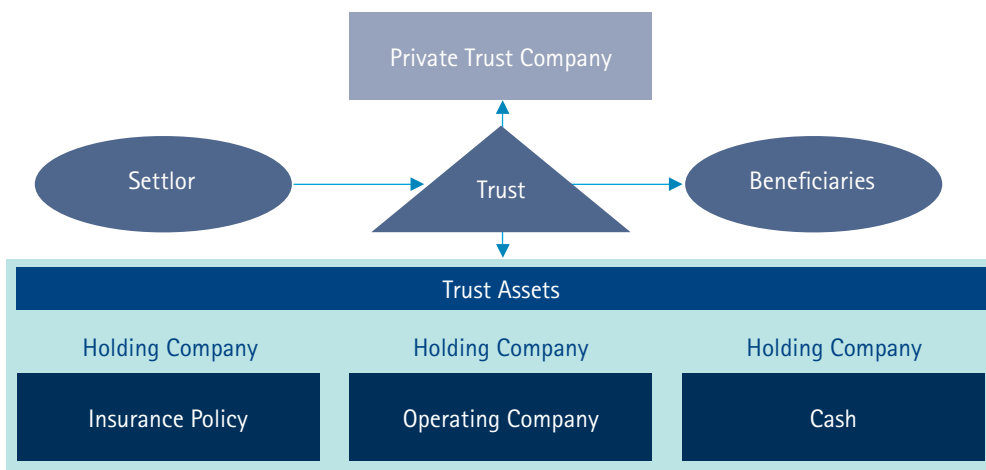
A trust can be set up in various common law jurisdictions such as Singapore, BVI, New Zealand & the UK such that the trustee and beneficiaries can reside in different jurisdictions.

Amicorp is a licensed Trust Company in Singapore, Barbados and the British Virgin Islands.





This schedule shows how a typical Private Trust Company structure can be constructed:



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

Amicorp offers setup and management services for an extended number of trust structures:

- Singapore Administered Trusts
- Foreign Singapore Trusts
- Private Trust Company
- Charitable Trusts
- Employee Benefit Schemes
- Pension Funds
- New Zealand Trust
- British Virgin Islands Trust
- United Kingdom Trust
- Swiss Trustees
- Barbados Trust

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## Fund Structuring & Administration

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

We assist in structuring and setting up the fund vehicle investment management and advisory companies.

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

### Fund Setup & Administration

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



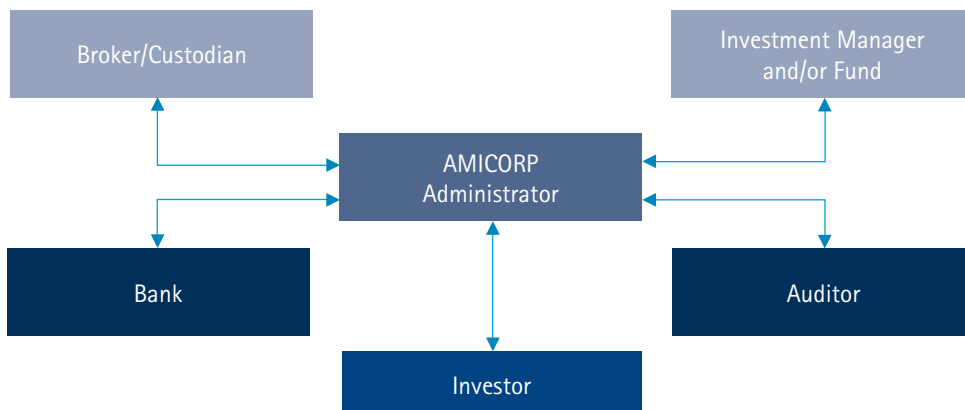


- A fully automated, state of the art system called PFS Paxus that integrates NAV calculation, shareholder administration and KYC/AML features;
- Wherever possible, details are electronically downloaded directly from brokers and security prices from data vendors;
- The entire NAV calculation as well as investor administration is carried out by professional accountants in accordance with clearly defined procedures; and
- 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.



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## Escrow & BPO Services

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Amicorp offers Escrow Services to provide security for the completion of specific transactions. Amicorp Escrow Services keep property (e.g., money, shares) or legal documents in their custody until predefined conditions are met. Escrow arrangements are commonly used as alternative security arrangements to Letters of Credit, or to ensure completion of M&A transactions, real estate projects, construction of buildings or rigs, or a broad variety of other financial transactions where completion is only reached over a period of time.

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

The BPO service is provided from Amicorp's Bangalore office and spans a comprehensive range of internal accounting, payroll and administration, regulatory, tax, portfolio and financial reporting as well as collections.



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## Brochure – Terms of Use

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### Disclaimer

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