

	DUTCH CV	NEW ZEALAND LP	UK LLP	DELAWARE LLC
Separate Legal Personality	Yes	Yes	Yes	Yes
Liability of the General Partner (GP)	Unlimited	Limited to the amount of capital contribution	Limited to the amount of capital contribution	Limited to amount of capital contribution
Liability of the Limited Partner (LP)	Limited to the amount of capital contribution	Limited	Limited	Limited to amount of capital contribution
Transparent for Tax Purposes	Yes (thus income and gains are levied at the partner level only)	Yes	Yes	Yes
Capital Requirements on Formation Required	No	No	No	No
Number of Partners	Minimum of one GP and one LP comprised of natural or legal person	Minimum of one GP and one LP comprised of natural or legal persons	At least two Designated Members	At least one Member
Subject to Local Tax	No. Provided it does not receive income from Dutch sources and as long as GP and LP are not tax residents in The Netherlands	No	No	No
Written Partnership Agreement Required	Yes	Yes	No	No
Registration of LP Required	Yes (as of July 1st, 2008)	Yes	Yes	Yes
Information filed with the local Registrar	Name and address of GP Number of LP and participation/interest held in the CV (all information available on the public record)	Name and address of GP (available on the public record) Name, date of birth, residential address of LP (not available on the public record)	Name and address of Members (all information available on the public record)	Details disclosing name of LLC and Registered Office
Filing of Accounts/ Financial Statements Required	No/No	No/Yes	Yes/Yes	No/No
Audit Required on Financial Statements	No	No	No	No