

KEY FACTS
REGULAR BUSINESS COMPANIES

A Regular Business Company, which is sometimes referred to as a Domestic Company, is created under the Companies Act Cap.308 and may utilise all benefits provided for under Barbados' extensive network of Double Tax Agreements.

Whilst the International Business Company (IBC) is most commonly used for international transactions and business due to certain incentive legislation, the use of a Regular Barbados Company (RBC) can also be an effective vehicle for international planning as it has no business restrictions.

KEY FEATURES OF THE RBC

- An RBC is eligible for tax treaty benefits and can freely apply all provisions of a Double Taxation Agreement.
- An RBC is taxed at 25% on profits and gains worldwide but is eligible for a tax credit in respect of foreign taxes paid abroad which has the effect of potentially reducing the tax payable to zero.
- An RBC can conduct business with residents of Barbados
- An RBC can apply to the Central Bank of Barbados to conduct international business
- There are no minimum capital requirements
- The approval of the Central Bank of Barbados is required for the issue or transfer of shares in an RBC to a non-resident shareholder.
- Payment for shares issued by an RBC to a non-resident shareholder must be received in Barbados and registered with the Central Bank of Barbados.

KEY FACTS
OUR SERVICES

- Supervising the incorporation of the RBC
- Arranging for the services of a Barbados Resident Director (if required)
- Arranging for the appointment of a Barbados auditor
- Serving as the registered agent in Barbados
- Holding of shareholders' and directors' meetings
- Maintaining the stock register
- Preparing annual minutes of shareholders' and directors' meetings
- Maintenance of the company records
- Filing all required Barbados elections, reports and returns
- Additional services, which go beyond the normal administration and maintenance of an RBC, can be provided on request. Such services can be provided on a continuing or ad-hoc basis.
- Under the Barbados Companies Act, a Secretary must be appointed. The appointment of other officers (President, Treasurer) is optional. To ensure compliance with local law we recommend the appointment of Trident Corporate Services (Barbados) Limited as Secretary or Assistant Secretary.

Please contact any Trident Trust office worldwide for further information about our services and fees. Office contact details are included on the following page.

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