

## KEY FACTS

Guernsey Trusts are established under the Trusts (Guernsey) Law, 2007 which in particular codifies the duties and obligations of the Trustees and gives the Court certain powers which it will exercise on application from a Settlor, Trustee, Beneficiary or Protector. The law and its subsequent amendments contain the following provisions:

- Trusts are not registrable on any public or private register in Guernsey and are not subject to any stamp or other duty in Guernsey.
- There is no requirement for details of trusts or accounts to be made available to any authority, other than the courts of Guernsey.
- Neither the Settlor nor the Beneficiaries under a Guernsey trust need be residents of Guernsey.
- The creation of the trust and the transfer of disposition of assets to that trust are not invalidated by any foreign rule of forced heirship or by reason of the fact that the concept of trusts is unknown to or not admitted by the law of a jurisdiction other than Guernsey.
- A Guernsey trust does not need to have a fixed termination date.
- The new trust law permits the establishment of trusts for non-charitable purposes, as such trusts to hold property or exercise functions without conferring a benefit on any person are valid.

### BARE TRUSTEE INVESTMENT HOLDING

Trident Trust can act as a Nominee and Bare Trustee for those clients who do not require a trust or company structure but desire the comfort of having a professional fiduciary overseeing their financial affairs. This service is aimed at investments, which are to be held for the medium to long term, focusing on capital preservation and not actively traded equity portfolios.

### DISCLOSURE OF IDENTITY

We may be required to release information concerning the identity of clients, to service providers (e.g. banks, solicitors or investment managers). These institutions have obligations under anti-money laundering legislation to request information prior to providing services on your behalf.

**KEY FACTS**
**REGULATION OF TRUSTEES & COMPANY ADMINISTRATORS**

In addition to anti-money laundering legislation, which places a responsibility on the fiduciary services provider to undertake checks on new clients and to review all financial transactions, Guernsey's Trustee and Business Administrators Law, requires all providers to be licensed by the Guernsey Financial Services Commission and governs:

- The number of qualified Directors required by the provider;
- Minimum capitalisation of the provider;
- Annual compliance audit of provider to ensure high standards are adhered to;
- Annual registration fee for the provider; and
- Compliance with published Codes of Conduct.

All queries/complaints under such codes should be addressed to our compliance officer.

**STRUCTURING**

Through an introduction to a network of highly reputable international legal and tax advisors, Trident Trust will ensure that clients are able to obtain credible and effective legal and tax advice when structuring their affairs.

**FORMATION OF TRUSTS**

By having ready access to a mixture of internal and external legal expertise, clients are assisted by receiving a responsive service in the drafting of trust documentation. International anti-money laundering standards require offshore service providers to obtain an accepted level of due diligence on new and existing clients, their activity and source of funds, but having worked with this framework and accepted its overall benefits for the industry, we can provide assistance with the process of document collection.

**ADMINISTRATION SERVICES**

As an international and independent provider of private client wealth management, we focus on the client needs and desires, employing experienced professional staff, and drawing on the depth of resource available. Good relationships are maintained with a variety of banks, investment managers, lawyers and property agents, to ensure the delivery of quality of service, in a responsive manner.

A variety of investment/asset reporting is available, including the preparation of financial statements in accordance with United Kingdom or International accounting standards.

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

Trident Trust Company (Guernsey) Ltd  
 PO Box 287  
 4th Floor, West Wing, Trafalgar Court  
 Admiral Park, St Peter Port  
 Guernsey GY1 3RL, Channel Islands  
 Tel +44-1481-727571  
 Fax +44-1481-723162  
[guernsey@tridenttrust.com](mailto:guernsey@tridenttrust.com)

**EUROPE**
**GUERNSEY**

**Trident Trust Company (Guernsey) Ltd**  
 Tel +44-1481-727571  
 Fax +44-1481-723162  
 guernsey@tridenttrust.com

**ISLE OF MAN**

**Trident Trust Company (IOM) Ltd**  
 Tel +44-1624-646700  
 Fax +44-1624-620588  
 iom@tridenttrust.com

**JERSEY**

**Trident Trust Company Ltd**  
 Tel +44-1534-733401  
 Fax +44-1534-727195  
 jersey@tridenttrust.com

**LUXEMBOURG**

**Trident Trust Company (Luxembourg) S.A.**  
 Tel +352-95-05-74-74  
 Fax +352-95-91-11  
 luxembourg@tridenttrust.com

**MALTA**

**Trident Trust Company (Malta) Ltd**  
 Tel +356 21 434 525  
 Fax +356 21 434 595  
 malta@tridenttrust.com

**SWITZERLAND**

*Zurich*  
**Trident Corporate Services AG**  
 Tel +41-44-396 1080  
 Fax +41-44-396 1081  
 switzerland@tridenttrust.com

*Geneva*

**Integritas Trust S.A.**  
 Tel +41-22-715-2760  
 Fax +41-22-732-3674  
 switzerland@integritastrust.com  
 www.integritastrust.com

**UNITED KINGDOM**

**Trident Trust Company (UK) Ltd**  
 Tel +44-20-7935-1503  
 Fax +44-20-7935-7242  
 uk@tridenttrust.com

**Trident Company Services (UK) Ltd**

Tel +44-20-7487-0460  
 Fax +44-20-7487-0461  
 corpserVICES@tridenttrust.com

**THE AMERICAS / CARIBBEAN**
**BAHAMAS**

**Trident Corporate Services (Bahamas) Ltd**  
 Tel +1-242-322-6154  
 Fax +1-242-328-1064  
 bahamas@tridenttrust.com

**Integritas Trust Company Ltd**

Tel +1-242-322-2200  
 Fax +1-242-322-2030  
 bahamas@integritastrust.com  
 www.integritastrust.com

**BARBADOS**

**Trident Corporate Services (Barbados) Ltd**  
 Tel +1-246-431-0760  
 Fax +1-246-431-0591  
 barbados@tridenttrust.com

**BRITISH VIRGIN ISLANDS**

**Trident Trust Company (BVI) Ltd**  
 Tel +1-284-494-2434  
 Fax +1-284-494-3754  
 bvi@tridenttrust.com

**CAYMAN ISLANDS**

**Trident Trust Company (Cayman) Ltd**  
 Tel +1-345-949-0880  
 Fax +1-345-949-0881  
 cayman@tridenttrust.com

**NEVIS**

**Meridian Trust Company Ltd**  
 Tel +1-869-469-1333  
 Fax +1-869-469-0968  
 nevis@tridenttrust.com

**PANAMA**

**Trident Trust (Panama) S.A.**  
 Tel +507-302-7494  
 Fax +507-302-7497  
 panama@tridenttrust.com

**UNITED STATES**

*New York*  
**Trident Corporate Services, Inc**  
 Tel +1-212-840-8280  
 Fax +1-212-944-5923  
 nyc@tridenttrust.com

*Atlanta*

**Trident Corporate Services, Inc**  
 Tel +1-404-233-5275  
 Fax +1-404-233-9629  
 usa@tridenttrust.com

*Sioux Falls*

**Trident Trust Company (South Dakota) Inc**  
 Tel +1-605-679-4355  
 Fax +1-605-679-4357  
 sd@tridenttrust.com

*Miami*

**Integritas, Inc**  
 Tel +1-305-405-9006  
 Fax +1-305-416-3143  
 usa@integritastrust.com  
 www.integritastrust.com

**US VIRGIN ISLANDS**

**Trident Trust Company (VI) Ltd**  
 Tel +1-340-774-7322  
 Fax +1-340-776-0651  
 usvi@tridenttrust.com

**ASIA / PACIFIC**
**HONG KONG**

**Trident Corporate Services (Asia) Ltd**  
 and **Trident Trust Company (HK) Ltd**  
 Tel +852-2805-2000  
 Fax +852-2850-4090  
 hongkong@tridenttrust.com

**NEW ZEALAND**

**Trident Trust Company (NZ) Ltd**  
 Tel +64-9-300-6067  
 Fax +64-9-366-1482  
 nz@tridenttrust.com

**Integritas New Zealand Ltd**

Tel +64-9-300-6067  
 Fax +64-9-366-1482  
 nz@integritastrust.com  
 www.integritastrust.com

**SINGAPORE**

**Trident Trust Company (Singapore) Pte Ltd**  
 Tel +65-6304 3288  
 Fax +65-6491 1231  
 singapore@tridenttrust.com

**MIDDLE EAST / AFRICA**
**CYPRUS**

**Trident Trust Company (Cyprus) Ltd**  
 Tel +357-258-20-650  
 Fax +357-253-61-857  
 cyprus@tridenttrust.com

**Trident Fiduciaries (Middle East) Ltd**

Tel +357-253-53-520  
 Fax +357-258-18-808  
 fiduciariesme@tridenttrust.com

**DUBAI**

**Trident Trust Company (UAE) Ltd**  
 Tel +971-4-423-9988  
 Fax +971-4-450-4411  
 dubai@tridenttrust.com

**MAURITIUS**

**Trident Trust Company (Mauritius) Ltd**  
 Tel +230-210-9770  
 Fax +230-210-1266  
 mauritius@tridenttrust.com

**SEYCHELLES**

**Trident Trust Company (Seychelles) Ltd**  
 Tel +248-4-422-000  
 Fax +248-4-422-010  
 seychelles@tridenttrust.com