

COMPANY FORMATION AROUND THE WORLD

Companies today are increasingly realising the financial benefits of establishing operations outside their own country and the growing use of setting up a foreign/offshore holding company for tax purposes. Corporate UK spoke to a number of professionals from around the world about the process of incorporating a company in their jurisdiction and the benefits this can have for growing companies.

When the decision has been made to establish a company in a foreign jurisdiction it is important to consult a professional adviser from the outset to help navigate the different laws and financial/tax legislations in the chosen jurisdiction. Failure to do so can result in the process being executed badly and even discarded as a viable route to future growth.

Basic requirements

The most commonly used forms for a new company is the public or private limited liability company. The formation of which will require the submission of important documents such as the Memorandum and Article of Association/ Incorporation, which is the first constitutional document of a company containing fundamentals such as the name, the company's objects and powers, and its original share capital. In addition to this the company will need to be registered at the relevant company register in order to be defined as a legal entity and able to operate.

The timescales for the formation of a company can vary widely, ranging from a matter of days to over a month. For example, when incorporating a company in Israel the entire process usually takes around two-three days, whereas forming a company in the Dominican Republic takes approximately 45 – 60 days due to the completion of formalities at numerous different institutions.

Establishing an offshore company

Establishing an offshore company has many benefits, mainly because the business may be structured so that profits are realised in ways that minimise their overall tax liability. Another key advantage is that most jurisdictions make it relatively simple to set up and maintain companies. In addition to this, offshore jurisdictions tend not to impose 'thin capitalisation' rules on companies, allowing them to be formed with a purely nominal equity investment.

A key prerequisite requirement for any persons wishing to establish their business or private interests in an offshore jurisdiction is to select a location that provides political and economic stability, to ensure that business can be conducted with certainty, confidence and corporate security.

Many offshore and tax planning jurisdictions have made efforts to ensure that

their company law provides for limited liability companies and a minimisation of directors liability. Directors are generally responsible for the acts of a company however in certain jurisdictions directors may seek indemnities from both the company and its beneficial owners.

The most essential criteria are that the legislation is modern, flexible and well proven with respect to issues such as low share capital requirement, minimal reporting obligations, the possibility to hold members and directors meetings anywhere in the world, the opportunity to appoint nominee shareholders and directors and no obligations to file accounts. Furthermore, the legislation should preferably provide confidentiality and complete privacy regarding a client's business dealings.

Tax benefits

Jurisdictions around the world can be categorised as either treaty jurisdictions or non-treaty jurisdictions. Any persons wishing to reap the benefits of relief from a double tax treaty must establish a company situated in a treaty jurisdiction. This is essential for minimum withholding tax on dividend payments and royalties from contracting states. Treaty jurisdictions also convey a non-offshore image, which is more appealing for some.

A non-treaty jurisdiction is mainly used in the absence of corporate taxes on the company's profits and usually only requires companies to pay a fixed annual license fee. It is important to assess the taxation implications for the business and to decide whether a treaty jurisdiction is required. Usually, a treaty jurisdiction is not required for international trade, the movement of goods or most services. However, inward investment into certain countries requires a treaty jurisdiction to minimise the impact of taxation.

See the following pages for information from advisers around the world on setting up companies in their jurisdiction.

BERMUDA

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There are two primary types of company that can be incorporated in Bermuda. Namely, the local company, which is incorporated by Bermudians for the purpose of conducting business in Bermuda, and an exempted company, which is incorporated for the purpose of conducting business outside of Bermuda. An exempt company is so called as it is exempt from the strict local ownership requirements which apply to local companies.

The process for incorporating an exempted company in Bermuda is a relatively simple, two-stage process. First, approval is sought from the Bermuda Monetary Authority with respect to the beneficial owners of the company. Then the application is submitted to the Registrar of Companies for incorporation and registration. Generally, a company can be incorporated in Bermuda within two to three business days, once all of the necessary compliance information is received.

Management teams and individuals from abroad who are looking to incorporate a company in Bermuda are often surprised at the amount of compliance information required to incorporate in Bermuda. For example, the Bermuda Monetary Authority requires details of all shareholders of a company, including both the direct shareholders and the beneficial owners. This information is kept confidential by the Authority and may only be disclosed in accordance with statute.

It is imperative that all compliance information is completed satisfactorily, including providing legible documents and certified true copies of documents. The Authority will not compromise on its 'know your client' requirements and has the power to request further information where it deems necessary. Potential shareholders and directors must be prepared

to provide the information requested, otherwise the incorporation will not proceed.

The main piece of legislation with which all companies incorporated in Bermuda must comply is The Companies Act 1981. Recent amendments to the Companies Act means that companies may now have unrestricted objects and the capacity and powers of a natural person. Furthermore, companies may determine their own minimum share capital, divided into whatever denomination they wish (subject to special requirements for certain business activities, such as insurance companies).

Companies are required to maintain a registered office in Bermuda and have at least two individuals, ordinarily resident in Bermuda, who serve either one as secretary and one as resident representative; one as secretary and the other as director; or both as directors.

The Companies Act requires that each company holds at least one general meeting in a calendar year. The minutes of each general meeting and meeting of the board of directors must be kept by the secretary in the registered office of the company.

Subject to a unanimous resolution of the shareholders, the Companies Act requires each company to appoint an independent auditor. Companies are also required to keep financial accounts, copies of which are to be maintained at the registered office. Subject to the waiving of the requirement by unanimous resolution of the shareholders, companies are required to lay audited financial statements before the members each year at the Annual General Meeting.

MAURITIUS

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Over the past three years the government has established certain reforms to facilitate and attract investment including foreign direct investment. The 'Doing Business 2009' report issued by the World Bank has ranked Mauritius 24th out of 181 countries thus making Mauritius the number one country in the African region.

The whole process of doing business in Mauritius has been simplified and several administrative layers have been abolished thus rendering the formation of companies easy and quick, subject to the compliance requirements being satisfied. Name reservation can be completed within hours, provided it satisfies certain conditions in terms of availability and usage of non-offensive words.

Global Businesses in general are usually formed within two to four weeks provided that all documents (application, business plans and all Know Your Client (KYC) documents) are received by the Financial Services Commission (FSC). Any company formed in Mauritius must comply with the Companies Act 2001 which clearly defines the rules and context in which a company may trade.

In the case of Global Businesses, companies are subject to the Financial Services Act 2007 and will be under the authority of the FSC. The FSC is responsible for licensing, regulating, monitoring and supervising Global Business Companies conducting a qualified global business from within Mauritius.

It is also interesting to note that all Global Business company formations must be channelled through Management Companies that are duly licensed by the FSC. The management

company will facilitate the company formation by acting as intermediary between the client and the authorities in Mauritius.

The formation of a company requires processing fees, registration fees, licence fees and fees in relation to professional services rendered by the management company for the formation of the company. The approximate fees for the formation of global business companies should be around US\$ 10,000 all inclusive.

The reputation of the global business industry in Mauritius relies on the due-diligence process established for the global businesses. For instance, the FSC requires substantial information on the business proposal, including a business plan with a three year financial forecast, and information about the promoters and beneficial owners which includes immediate, intermediate and the ultimate beneficial owners.

The Global Business industry in Mauritius has been in existence since 1992 and most management teams and entrepreneurs are very familiar with the business requirements. For example, the FSC often issues circular letters detailing any changes in the rules set out by such authority and also issue guidelines for good governance. The Board of Investment also facilitates access to information for company formations.

Company formation, is easy, straight forward and interacts easily with the systems of other jurisdictions. For instance there are many companies which have migrated from other jurisdictions to Mauritius, which is easy and takes approximately two weeks. Mauritius is also a member of various international and regional organisations which facilitates interaction between jurisdictions and trade partners.

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The company formation system in Venezuela is fairly simple and comprises two main steps. Firstly, a name search must be carried out at the Registry of Commerce Office of the jurisdiction in which the company is to be incorporated to check availability of the name. This may take between one and three working days, after which there is a 30 day period to register the company.

Secondly, a company is required to complete registration of the bylaws at the Registry of Commerce and ensure full payment of the corresponding tax and registration rights.

In relation to the capital contribution the bylaws need not comply with specific requirements. However, it is advisable that the capital is determined in accordance with the activities to be performed in Venezuela. The capital contribution of a company can be contributed by the shareholders in cash or through inventory. If in cash, a bank account must be opened and the cash deposited. It is not necessary to deposit the full amount; a minimum of 20% will suffice. This amount may be freely moved afterwards.

The company must have a minimum of two shareholders. Once the company is registered any of the shareholders may transfer its shares to the other one, who can remain the sole shareholder. The shareholders can be companies or citizens from different nationalities, in which case a power of attorney is required to represent them. The power of Attorney is to be legalised before the Venezuelan Consulate in the country of origin or bear the Apostille.

If one or more shareholders are foreigners, it is necessary to obtain the Company Classification of the Venezuelan Company at SIEX (Superintendency of Foreign Investment) For

that purpose, the following documents are needed: The bylaws of the company that holds shares in the company or of the parent company, legalised at the Venezuelan Consulate in the country of origin or bearing the Apostille, the Power of Attorney of the representative of the Foreign Shareholder or of the parent company, evidence of the Company's Classification of the company receiving the foreign investment and evidence of the incoming currency from another country when contributed as payment of the share capital subscribed by the foreign shareholder.

“ The company must have a minimum of two shareholders

It is also necessary to register the company or branch office before the Tax authorities (SENIAT- Autonomous Service of Tax Administration), with the purpose of obtaining the Tax Information Registry and the Tax Identification Number.

We advise anybody looking to establish a company in Venezuela to enlist the services of an experienced lawyer, who will oversee the process and ensure that there are no specific laws related to their specific business activity that they need to be aware of before making the decision to invest in a business.

We also strongly recommend that investors apply for a trademark at the Trademark Office before engaging in the formation of a company. However, we must clarify that there is no relationship between the numerous Registry of Commerce offices and the Trademark Office, which has national jurisdiction.

MALTA

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Company law in Malta is principally regulated by the Companies Act, 1995, which is similar in many respects to the U.K. Companies Act, 1985 and the Insolvency Act, 1986, although the Act's provisions have been harmonised with relevant EU Directives on the subject.

The official statutory body regulating all legal aspects of companies and their registration, maintenance, winding up and legal compliance is the Malta Registry of Companies within the overarching structure of the Malta Financial Services Authority.

Maltese companies engaged in international business activities (whether trading and/or holding) are taxable, onshore limited liability companies registered in terms of the Act. They are the same limited liability company that may be utilised for any activity, whether domestic or international or both. Save for 'Shipping Organisations' which are a distinct and discretely regulated class of entities used in the context of ship owning and operating activities. Malta does not have different types of companies designed for particular activities or purposes.

In March, 2006, the Government of Malta reached an agreement with the EU Commission regarding Malta's tax system, and a fundamental feature thereof was the retention of its competitive tax imputation system originally introduced in 1948. The formerly-applicable 'offshore' laws were completely dismantled several years ago well in advance of Malta's EU accession in 2004. The current regulatory and legislative set-up has proved attractive to several blue-chip and bellwether companies and institutions which have established subsidiaries in Malta or have utilised the benefits which Malta offers as a financial services centre.

Companies registered here are deemed to be resident in Malta for tax purposes (irrespective

of the place of control and management). Maltese companies must have at all times a minimum of two shareholders and at least one director and a company secretary (on whom there are no nationality restrictions). Corporate bodies may also act as directors. A company secretary must be an individual; for practical reasons, it is usual to appoint a Maltese national as company secretary. The Memorandum and Articles of Association are usually subscribed to locally under the terms of a Power of Attorney.

The minimum authorised share capital is €1,165; the minimum issued (or subscribed) share capital is also €1,165, of which at least 20% must be paid up. Issued share capital must be deposited in a bank account to be opened (in Malta or abroad) prior to the company's formation. The registration fee is pegged to the value of the company's authorised share capital (which may be denominated in any convertible currency) and ranges between €350 and €1,747.

Ordinarily, a company may be registered within two working days from the production of all documents and information required for the incorporation process (assuming the content of the Memorandum and Articles of Association has been earlier agreed) and our KYC and anti-money laundering due diligence protocols.

Double Taxation Agreements have been concluded with almost 50 countries, including most European and many Middle-Eastern states, as well as several developing countries, India, China, Canada and Australia. A new DTA with the USA was signed in March, 2008, though it is not yet in force. Several more DTAs are currently being negotiated.

POLAND

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The system for company formations in Poland is mostly governed by the Commercial Companies Code of 2000 and provides diverse forms of companies, including four types of partnerships; a registered partnership, a professional partnership, a limited partnership and a limited joint stock partnership, and two types of capital companies; a limited liability company and a joint-stock company.

In order to establish a limited liability company the company's Deed of Association must be created. In order to be valid, it must be drafted in Polish and executed in the form of a notarial deed before a Polish notary. A person executing a Deed of Association on behalf of a foreign shareholder must provide a Polish notary with documentation proving that he has the authority to act on behalf of the foreign shareholder.

The Deed of Association must provide the business name and seat of the company, the scope of business, the duration of the company, the amount of share capital, a provision as to whether a shareholder is entitled to only one share or more, the number and value of shares held by individual shareholders and details of any contributions made in kind, including the details of any shareholder contributing in-kind and the number and value of shares given in exchange.

The formation of a company in Poland requires certain financial contributions. Members of partnerships are free to determine their contributions, and it is only in the case of a limited joint stock partnership that the law requires a share capital of at least 50,000 zloties (approx €14,700). The same minimum share capital is required for the limited liability company, and for

a joint-stock company the contribution must amount to 500,000 zloties (approx €147,000).

The overall costs of registration amount to 750 zloties (approximately €220) for registration of a partnership and 1,000 zloties (approximately €290) for the entry into the register of a capital company, and 500 zloties (approximately €145) for a public announcement of the registration.

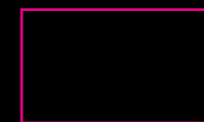
“ We provide advice throughout the whole process

To become a legal entity the company must be entered into the register of entrepreneurs of the National Court Register, which is kept by the commercial division of the appropriate District Court. Once registered, a company has full corporate status.

We provide advice throughout the whole process and all matters related to the business activity, including sale, rent, project and construction contracts, as well as on contracts connected with financing of undertakings (loans and securities). We also clarify the legal status of real estate, prepare due diligence reports on any kind of property and locate real estate for purchase or rent by obtaining conditions of building and land development or building permits. Services that we render are of prime quality and to maintain this we have implemented a system of quality management and have become an ISO 9001:2000 certified law firm.

GERMANY

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The formation of a company in Germany can be relatively easy. One can commence business as a sole trader, which is called a Einzelkaufmann. This form of company can become active under the persons own name or under a firm, which must be registered at the local court, which has the exclusive jurisdiction to the registration of companies and firms.

When carrying out trade the business must be registered with the industrial inspection. Furthermore application must be made for a tax number with the Inland Revenue, what normally an accountant will do.

In order to limit your liability a limited liability company (GmbH) can be established. This can be done with a single shareholder. For the formation of such a company a minimal capital of €25,000 is required and €50,000 for the incorporation of a public limited company.

The formation of a limited or a public company must be recorded in front of a notary, who then takes care of the registration of the new company. At the time of the foundation of the company the share capital has to be available.

The articles of association are normally provided by a lawyer. The content of the articles must include the name of the company, the number of shareholders, their names and addresses, the seat of the company, the object of the company and the rules for the administration of the company. The statutory organs of the company are the managing director(s) and the meeting of shareholders. Managing directors (Geschäftsführer) need not be shareholders of the company.

The shareholder's meeting is the most important statutory organ and it must be called by

the management at least once a year. The resolutions need to be passed by a majority of votes cast unless the memorandum of association provides otherwise. The shareholder's resolutions do not need to be notarised unless it is a public. Neither the managing director of the company or its shareholder are liable for debts of the company. The corporate veil implies that only the assets of the company are available to satisfy claims by company's creditors. Once the limited liability company is registered in the commercial register, shareholders are not personally liable for the company's debts.

The provisions of the Commercial Code about annual financial reporting of the company are applicable to the limited liability company. The managing directors must submit the properly audited and certified accounts and the annual report to the shareholders without delay. There is no obligation to have annual financial statements audited by independent certified public accountants. Only the small limited liability companies are not obligated to publish an annual report. The corporation tax at present is 25% plus a solidarity contribution of 3.5 %.

Experienced management teams and entrepreneurs are normally familiar with these requirements. However, they require information in relation to special legal problems such as right of succession or individual rights of shareholders. We have found that the overall process can be made easier if management teams make clear and concise decisions about the type of company they want to establish before embarking on the process.

The fees of the formation of a regular limited liability company are between €1,000 and €2,500.

CYPRUS

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Cyprus became a full member of the European Union in 2004 and this has resulted in the modernisation of the Companies' Law so as to incorporate applicable EU Directives.

The formation of companies in Cyprus is carried out through practicing lawyers and the responsible government agency is the Registrar of Companies situated in Nicosia. The system is quick and efficient and the only delays that occur in obtaining certificates can be attributed to the increased volume of work brought on by the increasing number of companies looking to incorporate in Cyprus.

The entity most often registered in Cyprus is the International Business Company (IBC) of limited liability by shares. In addition to this, international partnerships and branches of foreign companies can be established.

A private IBC may have one or more shareholders (up to 50) and its board of directors can consist of one or more directors. Nominee shareholders and directors are permitted and the director can be a company of limited liability by shares. The minimum authorised capital of this kind of company is €1000.

The directors, shareholders and secretary of a Cyprus company may be residents and/or nationals of any country. Non resident entrepreneurs choosing to organise their offshore activities through Cyprus enjoy considerable benefits such as free movement of profits from non resident investments, no withholding tax on dividends, interest and royalty payments, full capital gains tax exemption and tax free dividends to the shareholders.

The tax amendments that established a corporation tax rate of 10%, combined with the abolition of restrictions on foreign investment and a tax exemption for salaries of foreign employees employed outside. In addition to this, Cyprus has a unique chain of double tax treaties which allow non resident entrepreneurs to plan their investment in any country in the world in the most favourable manner.

The tax liability of a company established in Cyprus is dependant on tax residency. Tax residency for individuals means residing in Cyprus for a period exceeding 183 days in any tax year and for corporations means that the corporation has its management and control in Cyprus.

A private IBC may have one or more shareholders

Both resident individuals and resident corporations are taxed on their worldwide income but non resident individuals and non resident corporations are taxed only on income earned from Cyprus sources except interest, and dividends. Also any amount received for goodwill will be taxable.

Haviaras & Philippou L.L.C offers extensive legal support to those looking to establish an IBC in Cyprus, including the provision of nominee directors and nominee shareholders if required. Furthermore we can provide advice on corporate finance and legal support on all matters related to Cyprus law. This means that we can assist a company not only in its incorporation but also assist on any matters that may arise in relation to the running and development of the company.

GREECE

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The development and stability of the Greek economy and Greece's strategic geopolitical position in the centre of Balkans and South-eastern Europe provide important opportunities for potential foreign investors in many fields of the Greek economy from tourism to transportation and from new technology to real estate.

The new legal framework in support of investments, as well as the Fourth Community Stability Framework 2007-2013 further underpins foreign investment and the formation of companies in Greece.

The main types of commercial companies incorporated in Greece are companies limited by shares (Anonimi Eteria), private limited liability companies (Eteria Periorismenis Euthinis), limited partnership companies (Eterorrhythmi Eteria), general partnership companies (Omorhythmi Eteria) and maritime companies (Nautiki Eteria).

The company limited by shares holds the most significant socioeconomic engagement and has major importance in Greek Company Law, as well as internationally. At present, the law 3604/2007 modifying codified law 2190/1920 on companies limited by shares is at the epicentre of a long overdue modernisation procedure. This law covers the needs for a modern, simplified, flexible and attractive legal framework on the company form mostly used in Greece, by introducing several new concepts that make its operation easier and less bureaucratic.

The company limited by shares has a fixed capital divided by shares, which are freely transferable. The formation involves four stages of incorporation, namely the adoption of the statutes of the company by a notarial deed, which has substantive character (the initial number

of only one founder is sufficient), the subscription of all the shares, the authorisation by the administration (Ministry of Commerce) and the publication. The minimum share capital is €60,000.

A company with limited liability has also become a popular form of company in Greece, as a particularly well adapted company form for small and medium-sized companies. It combines elements of the capital and personal commercial companies and it enables business to be conducted with the benefit of limited liability of its members up to their contributions. The formation of this type of company involves requirements for the constitution by a notarial deed, the payment of the share capital, which is a minimum of €4,500 and the publication.

Adequate knowledge of the relative legislation is required

Our firm provides every aspect of legal and financial advice during the phase of the formation of a company and also looks after the company and its activities after its formation. Our advice to the investors depends on the specific investment, especially if the investment is granted by the Public domain, specifically in the case of investment grants in the agricultural production sector, wine production and renewable sources of energy production. As a result, adequate knowledge of the relative legislation is required, including the administration proceedings, the proceedings at the Bank of Greece as well as those of any other authority involved in the specific investment.

AUSTRIA

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Austria benefits from a highly skilled workforce and an accommodating foreign investment environment, which makes the country interesting for both entrepreneurial and financial investors.

The limited liability company (GmbH), which can be established by a single shareholder is the most common legal form for company incorporation in Austria. Compared with the structure of a joint stock corporation, a limited liability company has few formal procedures and a high degree of flexibility.

The incorporation of an Austrian limited liability company requires in most cases a power of attorney and the submission of various documents at the Commercial Register. Firstly, the Deed of Foundation is required, followed by the shareholder resolution for the appointment of the managing director(s), specimen signature statements of all managing directors and a list of shareholders.

The minimum share capital is € 35,000. The Deed of Foundation can state that only part of the share capital has to be paid in, but not less than one half of the total share capital. The bank must issue a certificate on the actual payment of the share capital. The share capital is then frozen on the bank account until the bank receives evidence that the documents for the registration of the company have been filed with the Commercial Register.

The capital transfer tax is 1% of the share capital paid in. In case of a share capital of € 35,000, where half of this sum is paid in, 1% would amount to € 175. The capital transfer tax is usually calculated, advanced, paid to the competent tax authority and charged by the notary public in his fee statement.

Under normal circumstances the incorporation of a limited liability company should be a matter of not more than a week to 10 days, provided that we promptly obtain all required signatures from the relevant people and that the funds for the minimum share capital are provided in time.

For a joint stock company the minimum share capital is approximately € 70,000. In contrast to the limited liability company, the joint stock company shares may be transferred without a notarial deed. However, a joint-stock company must have a supervisory board.

Austria benefits from a highly skilled workforce and an accommodating foreign investment environment

Our firm can assist with the formation of all types of company in Austria, including private and public, unlimited and limited companies and setting up co-operations and partnerships. In addition to this, we provide extensive advice on articles of association, shareholders' agreements and rules of internal procedures.

We are also able to provide advice and representation in all general commercial matters, competition and intellectual property law, structuring acquisitions, divestitures and sales under corporate law; joint ventures, restructurings, spin-offs and conducting legal due diligence investigations.

AUSTRALIA

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Companies in Australia are subject to the Corporations Act 2001 and administered by the Australian Securities and Investments Commission (ASIC). The incorporation, management and control of companies are regulated by ASIC.

When a company is registered under the Corporations Act 2001 ('Act') it is automatically registered as an Australian company. This means that it can conduct business throughout Australia without needing to register in individual State and Territory jurisdictions.

A company may be incorporated either as a private (proprietary) or public company each of which have different characteristics and imposed obligations. Setting up either of these structures requires the submission of various important documents and information relating to directorships, shareholders, company secretary, registered office, public officer, (including names, addresses and dates and place of birth) and auditor where required.

A company or entity may be incorporated or formed outside Australia and may carry on business in Australia, provided it is registered under the Corporations Act. Generally a foreign company requires a local agent, which can be an Australian company or resident in Australia to act on behalf of the company. Where an Australian private limited company is set up, one of the directors must be a resident of Australia.

Each year a company must lodge an Annual Statement with the ASIC together with a fee. Large private and public companies will also be required to lodge audited financial information to ASIC.

Australia maintains a global taxation system, however, there are Double Taxation Agree-

ments (DTA's) which interact with the UK and Australia (amongst other countries) to ensure business profits are only subject to tax once. Foreign companies trading within Australia are allocated an Australian Business Number (ABN) which must be displayed while trading in Australia.

When structures are set up in Australia, the original process we go through with the client up takes into account their particular requirements and interaction with not only the parent company but if necessary, the whole group within a group. If a stand-alone company is being established we will always take into account the jurisdiction of stakeholders.

Taxation rules, employment issues and superannuation matters vary depending on the number and location of staff. However, Sothertons can provide expert advice in all these areas, and any other issues that may arise throughout the company formation process.

With professional advice taking your business into the Australian market becomes less daunting. Australasian Incorporation Services Pty Ltd is part of the Sothertons Melbourne group and is responsible for the Corporate Secretarial activities of Sothertons clients. We incorporate new companies electronically so processing is fast and efficient with companies incorporated the same day instructions are issued.

Sothertons advises client on a company structure that best suits their business needs, taking into account their particular circumstances. We can act as registered office for clients, ensuring that all legal documentation is centralised and passed on under pre-arranged circumstances, which can differentiate from client to client.