



Company Limited By Shares

Background

In times of growing transparency, countries that comply with international regulations and provide economic and legal stability are attractive for many businesses. The Liechtenstein company limited by shares, Aktiengesellschaft (AG), is a legal entity that is owned by one or more shareholders, who can be either natural or legal persons. The shareholders are only liable to perform their obligations as laid down in the regulations and do not assume the company's liabilities personally.

A Liechtenstein AG is suitable to achieve the following objectives:

- Running an operating (international) business with competitive tax rates.
- Maintaining a holding company with (international) subsidiaries in a stable jurisdiction.
- Having a company that profits from double tax treaties (DTT) with many other countries.
- Protecting interests in companies for succession purposes.
- Managing wealth in a separate entity with limited liability.

Requirements:

- A minimum statutory capital of CHF/EUR/USD 50,000 is required.
- At least one quarter needs to be subscribed in cash; the remainder may be in kind.
- Board of Directors: at least one member has to be a citizen of Liechtenstein or a member state of the EEA, and hold a permission according to the Liechtenstein Trustee Act (Treuhändergesetz – THG).

What are your benefits?

- Internationally renowned and widely accredited, for example in terms of double-taxation treaties and European trade memberships.
- Simple tax rules and adherence to international financial reporting standards.
- Founders maintain influence and shares may be easily transferred.

What does this solution comprise?

Setup

- Drafting articles of association and registering the AG with the commercial registry.
- Provision of board directors: required.
- Monitoring, management and keeping track of shares.

Ongoing

- Holding annual board meetings to approve financial statements.
- Appointing and coordinating with auditors for reviewing the financial statements.
- Amending corporate documents and registering those if needed.

Taxes

- Ordinary 12.5% flat tax (at least CHF 1,800 p.a.).
- Equity interest rate can be deducted from ordinary tax (rate depends on interest rate environment).
- A Private Wealth Structure (PVS) pursuing management activities only and fulfilling the requirements is taxed at CHF 1,800 p.a..
- Stamp duty of 1% for assets above CHF 1 million at the time of foundation.

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