

## Nevis International Exempt Trust

For hundreds of years in English common law the Trust structure has been used to protect and maintain wealth throughout the generations. Modern offshore trusts are used to accumulate assets, as well as protect them from legal assault. Nevis is a preferred jurisdiction for the establishment of Asset Protection Trusts

### Nevis – Certainty in a Strong Jurisdiction

Based upon the Nevis International Exempt Trust Ordinance of 1994, and the amendments of 2002, the island has crafted modern trust regulation with leading edge concepts. Used either independently or in more advanced structures, the Nevis International Trust is a global leader.

1. Nevis law favours the establishment of Asset Protection and Discretionary trusts. The Trust Deed is a private document, which is NOT filed with the government. No registration requirement other than for the Trust's name, name of Trustee and the registered office address.
2. A Nevis Trust controlled by a Nevis Trustee is subject to exclusive jurisdiction of the Nevis courts. A foreign court order is not valid and forced repatriation of assets is not possible. Nevis courts do not favour the granting of court orders against Trusts except under truly exceptional circumstances.
3. The rule against perpetuities does not apply. Forced heirship rules are specifically excluded. The proper law is specified in the Trust Deed and may be the law of Nevis or the law of another jurisdiction.
4. No Taxes or exchange controls on assets/income originating outside Nevis. NO estate, corporate, gift, income, inheritance, withholding, succession and stamp taxes or fees.
5. At their core all Trusts all rely on the fundamental Spendthrift Clause; providing legal assurances for solid asset protection with no remedy to creditors, and protection against debts of the beneficiaries. The island's strong Spendthrift legislation provides a solid foundation for offshore trust creation.

### Nevis Trust Criteria - Exempt from Nevis taxation and exchange regulations

1. At least one of the trustees is either a licensed Nevis trust company or a Nevis IBC (not LLC) commonly called a PTC (Private Trust Company).
2. Settlor and Beneficiaries are NOT residents of Nevis.
3. Any real estate in the trust is NOT located in the island Federation of St. Christopher and Nevis.

*Whilst every effort has been made to ensure that the details contained herein are correct and up-to-date, it does not constitute legal or other professional advice. We do not accept any responsibility, legal or otherwise, for any error omission.*

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