

Clear Advice in a Complex World

INTERNATIONAL SERVICES

INTERNATIONAL SERVICES

Rawlinson & Hunter is an international grouping of professional firms that provides advice to high net worth individuals and families with planning tailored to each client's needs and objectives, backed up by first rate trust, tax and accounting services.

United Kingdom

Australia

Bermuda

British Virgin Islands

Cayman Islands

Guernsey

Jersey

New Zealand

Singapore

Switzerland

INTERNATIONAL OUTLOOK

Rawlinson & Hunter was founded in London in 1933 and today the UK office remains at the heart of the firm's international grouping of offices located in Europe, South East Asia, Australasia and the Caribbean.

A common and important element to the services we provide in all of the firm's offices, whether in London or elsewhere, is access to highly trained, experienced and dedicated professionals. Our offices are strategically located to serve our international clients, and our partners and staff are always close at hand to provide the highest possible standard of personalised service.

RAWLINSON & HUNTER'S APPROACH TO CLIENT SERVICE

Since 1933, Rawlinson & Hunter has been providing services to our clients internationally in our own unique way, combining the application of solution-driven technical knowledge with a personalised partner-led approach. Our reputation rests on our ability to deliver solutions tailored to our clients' specific requirements.

Our relationship with our clients, whether individuals, families or companies, is built on trust. We guide our clients personally and aim to give clear and direct advice without 'fence-sitting'. We recognise and respect the uniqueness of each client and build our services around a careful and sensitive understanding of what is needed.

Our international reach is well established but is not limited to the location of our offices. We are used to working as part of a team and have trusted professional connections in many jurisdictions with whom we work in a collegiate way in our clients' interests. This informal network enables us to operate from a position of complete independence.

INTERNATIONAL SERVICES AT RAWLINSON & HUNTER

Rawlinson & Hunter is an international grouping of professional firms and a leading provider of financial and taxation advice.

The firm has undergone regular expansion since its formation in London in 1933. In meeting the international requirements of our clients, we now operate 12 offices worldwide in 10 locations and employ over 500 people. We pride ourselves on the commitment which we make to delivering a personalised service to all of our clients, whether as accountants, advisers, executors, trustees or directors.

We believe that the international structure of Rawlinson & Hunter is unique, not just in the way that it operates but also in the extensive scope of the financial services which it provides. Our clients benefit from an organisation which encourages a close working relationship between client and partner and also one that gives immediate international access to trusted advisers of a consistently high quality across the grouping. Since its foundation in the UK, Rawlinson & Hunter has not only expanded its international presence but also the range of services which we provide to our clients, delivered with a depth of knowledge and experience of our clients' circumstances which has sometimes developed over several generations.

The United Kingdom, Australia, Bermuda, the British Virgin Islands, the Cayman Islands, Guernsey, Jersey, New Zealand, Singapore and Switzerland are geographically diverse financial centres where Rawlinson & Hunter has established experienced teams providing a high level client service over a broad range of service lines. Each location has been selected for the specific financial benefits which it can provide – these are described in more detail in the individual office fact sheets contained in this publication. We also have excellent relationships with leading lawyers, bankers and investment managers, both locally and in the world's major financial centres, and we are able to work alongside them as a team when the client's interests require it.

Except for the office in Australia (where the concept doesn't apply), each office has an established licensed trust company with officers who have many years of experience. This gives clients who choose to structure their financial affairs in this way peace of mind that their wealth is in safe hands for generations to come. Other international services, derived from the firm's private client heritage, include fund administration, tax advice and compliance, accounting and corporate services together with other bespoke services, all supported, crucially, by a detailed knowledge of the local law and how it interacts with other jurisdictions.

The international partners have worked closely together over a considerable number of years and share the common view that their clients must be given the best possible service. These shared values enable the offices to collaborate swiftly, efficiently and professionally, enabling, for example, three offices to work together to facilitate a UK client establishing a Singapore resident trust, governed by Jersey Law.

Our objective is to provide a service that is consistently above and beyond normal professional standards. To our knowledge, no other grouping of our size combines such a wide-ranging and international resource with a genuinely personal level of service. Whether you come to Rawlinson & Hunter as an individual, a trustee or an international corporation, you will benefit from the same high standards and commitment provided by all of Rawlinson & Hunter's partners and staff, wherever the office.

RAWLINSON & HUNTER

A BRIEF HISTORY OF THE INTERNATIONAL FIRM

The Chartered Accountancy firm of **Rawlinson & Hunter** was established in **London** in **1933** by Alfred Rawlinson and Robert Hunter.

After successfully navigating the challenges faced by the UK during the Second World War, including temporarily moving the Firm to rural Oxfordshire to escape The Blitz, Hunter journeyed to the US in 1945, and again in 1946 with Rawlinson, where they visited an old client living in Bermuda. This coincided with the first direct flights between the US and Bermuda and the introduction of a favourable tax system and tourist economy on the island. The visit ultimately led to the establishment of Rawlinson & Hunter's first overseas office in **Bermuda** in the early 1960s by future UK senior partner Bob Spooner, as the Firm sought to support its UK clients with extensive tourism and hotel interests there.

A chance encounter on an aeroplane between future UK senior partner Peter Hetherington and a Jersey accountant resulted in the foundation of the Firm's **Jersey** office in 1972. This was at a time when many individuals were emigrating from the UK to Jersey to escape the all-time high UK income tax rate of 136% in the late 1960s, and 98% in the early 1970s. The Firm's Jersey practice was established at a time when the island was growing rapidly as an international financial centre.

The **Guernsey** office was established in 1980 to meet the needs of specific international clients of the Firm, taking advantage of Guernsey's similarly thriving financial services industry. More than 40 years on, the Guernsey firm continues to grow.

The **Cayman Islands** office was established in 1973, originally to complement the services offered to clients through the Bermuda office. This British Overseas Territory steadily developed to become a leading international financial centre in the region.

Switzerland has always been the leading international financial centre in continental Europe, and during its early years Rawlinson & Hunter had served many Swiss-based corporate clients due to Robert Hunter's frequent trips to the country. To support its Swiss-based clients, the Firm therefore opened an office in Geneva in 1982, and this was eventually followed by a Zürich office in 2011. The old Geneva office left the grouping in 2019 but the Firm is now once again operating in Geneva, having opened a new office there in 2021.

By the 1980s, the **British Virgin Islands** had also developed into a leading international financial and tourism centre to fund its public services, and this led to Peter Hetherington and future Jersey senior partner, David Goar, establishing the Firm's office on the islands in 1988 to support clients engaged in business there.

A year earlier, in 1987, the Firm opened a representative office in Sydney, **Australia** to support clients with business interests Down Under. This was carried out under the umbrella of a respected Australian firm, Boroughs, a similarly private client focused firm of Chartered Accountants established in 1945. A decade and a half later, in 2003, the Firm extended this model by opening a representative office on the other side of the Ditch in Whanganui, **New Zealand**.

By now Singapore had established itself as the leading international financial centre in Asia, and the Firm found itself with increasing numbers of clients with business interests in the country. To support these clients, the Firm opened its first Asian office in **Singapore** in 2013.



UNITED KINGDOM

Rawlinson & Hunter was established in London in 1933 and the office offers a full range of services to private and corporate clients. Our reputation as experts in the field of financial advice and taxation has brought us family and corporate clients in every continent, almost entirely by personal recommendation.

The Jurisdiction

The UK is known for its ease of doing business, its outstanding financial services and for the talent of its professionals; a strong and skilled workforce. The infrastructure around doing business in the UK is long established and undergoing ongoing refinement and improvement. English law is a common law based system established from legislation created by the UK Parliament, case law, and European legislation (a combination of civil and common law). Following BREXIT, European law no longer has supremacy over UK domestic law but is being converted or preserved in domestic law. The UK is free to establish its own laws and regulations, enabling it to respond to the economy and quickly pivot should the need arise.

The UK tax code provides a preferential tax regime for those who are resident but non-UK domiciled. This 'remittance basis' of taxation enables eligible individuals, for a limited period, to pay no UK tax on foreign income and gains as long as they are not used in the UK. Corporation tax rates in the UK have maintained their competitive edge and are an incentive to encourage business establishment in the UK. Well documented case law and guidance provides some certainty around future tax exposure and includes, for example, HMRC's view on the trading vs investment status on the sale and purchase of investments – a hotly debated topic in other parts of the world.

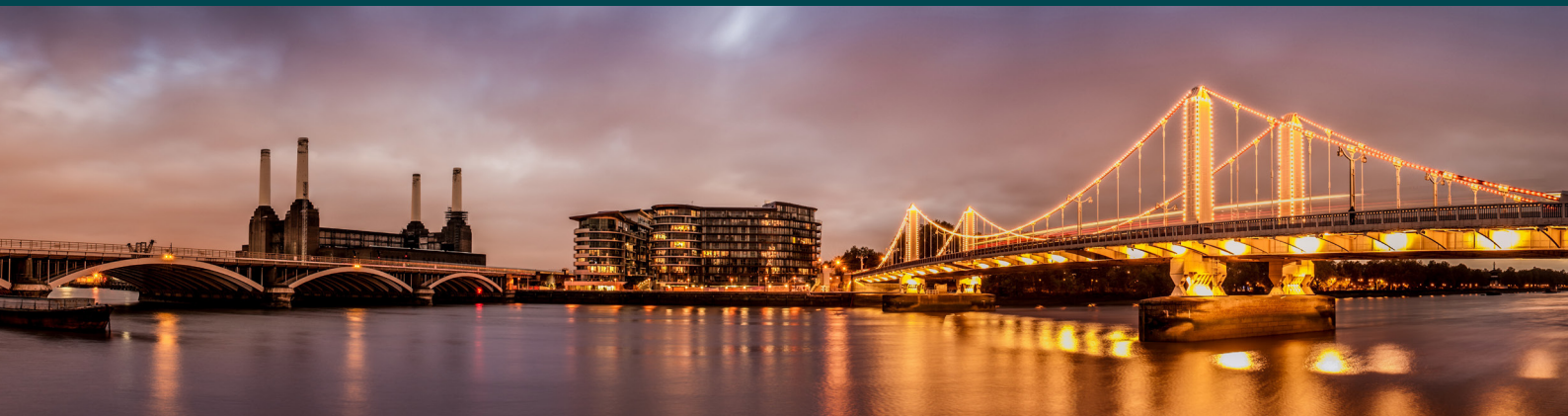
Rawlinson & Hunter in the UK

The UK office is at the centre of the international grouping, enabling us to provide a whole range of offshore wealth-holding, succession planning and tax advisory services to clients who may be confronted with both domestic and international uncertainties.

We are a team of experienced professionals working together to produce the best possible solutions for our clients. Our approach combines technical excellence with a tailored and partner-led personal service.

The Services

We are one of the leading providers of **private client services** in the UK. We get to know our clients and support them across the breadth of services which they come to expect from a private client adviser. As well as dealing with our clients' UK and US tax reporting obligations, we provide detailed and direct tax advice to suit our clients' requirements. Our family office support services bring us closer than ever to our clients, with partners taking seats on boards and advisory committees and demonstrating our role as the trusted adviser to many families. We support families through transition and to establish governance where beneficial.



Business tax advice has been one of the mainstays of Rawlinson & Hunter's services since the firm was first established. We have acquired a reputation for providing efficient, skilled and bespoke tax planning services to corporate (and similarly structured) clients. Our ability to service clients in this area is a fundamental element of our offering, since many of our private clients are entrepreneurs with business interests.

Our professional **trustee services** give clients the peace of mind that their wealth is being properly managed and that the beneficiaries will be able to enjoy it as intended for generations to come. We take clients through every stage of the process from advising on and establishing a structure to the ongoing administration and decision making into the future. We understand our clients; this enables us to continue their legacy as they intended long into the future. We also provide services as **estate executors**, supporting families through often complex and emotional periods.

At the cutting edge of constantly developing technology, our **treasury and investment** reporting specialists monitor billions of pounds of assets using sophisticated investment portfolio and accounting systems. Working closely with our international offices, we are experienced in the formation and administration of a breadth of structures covering the full range of wealth management.

In a compliance driven world, our **corporate services** team delivers the full range of audit, accountancy and administration services for companies in all stages of development. A full range of outsourcing services is also available.

Rawlinson & Hunter is the trading name of Rawlinson & Hunter LLP, a limited liability partnership registered in England & Wales with registered number OC43050.

Corporate Finance services include financial advisory and transaction support services for private and public companies in relation to IPOs, M&A and restructurings, together with valuation and forensic work.

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AUSTRALIA

Rawlinson & Hunter has been offering services in Australia for over 35 years and through its representative office for more than 75 years. The firm offers a tailored and personal service to its clients ranging from prominent and successful Australian families and individuals to recognised international corporations.

The Jurisdiction

Australia occupies a unique place in the southern hemisphere, its western culture and UK-based laws enabling international businesses to operate with ease and in a familiar way. In addition, Australia is often seen by European businesses as the gateway to Asia due to the high regard and acceptance enjoyed by Australians in the Asia Pacific region.

A thriving economy, with a stable government and great weather offers both local and international families a very comfortable and secure way of life. Boasting one of the OECD's most successful economies Australia is an obvious choice for many international companies wishing to establish a base in the South East Asian region.

Rawlinson & Hunter in Australia

Working closely with the Rawlinson & Hunter offices since the early 70's, the Australian office formally became part of the network in 1983.

We provide our clients personalised partner attention, ensuring quality, commitment, dedication and care. Our partners are supported by selected high-calibre staff, with the motivation to provide first-class accountancy and taxation services.

We implement our philosophy through extensive knowledge and experience, a supportive culture and excellent service for our clients.

The Services

We recognise that in today's complex business and financial environments our clients need more from us as advisers than simple compliance support.

As your trusted advisor, we focus on providing proactive advice and value-added services. During our 75 years, we have established a worldwide reputation for our quality approach to all our client matters. We provide technical excellence and a total commitment to our clients, with a tailored and personal service.

We understand that **high net worth individuals and families** need unique advice – advice that is both personally tailored and structured to meet their diverse and complex needs. Our family office outsourcing works to give you the peace and mind of handling the family finances from undertaking administration roles, to acting as trustees for Family Trusts, or participating in Advisory Boards.

We can advise on succession strategies, the structuring of real estate assets and transactions and estate planning. Our aim is to provide you and your family with financial peace of mind.

See overleaf for contact details



Our specialist tax personnel can provide a wide range of **taxation services** to public and private companies, individuals and trusts. We have particularly strong skills in the areas of international taxation as well as corporate and family wealth tax planning.

We are able to meet all of your ATO **compliance requirements** from providing ad-hoc technical advice or handling your tax compliance obligations completely, thereby allowing you to concentrate on the issues that matter most to you.

Our **audit and assurance** services focus on delivering a timely and efficient audit, with our partners taking a hands-on approach with clients through all aspects of the engagement.

When successful businesses are owned and driven by key individuals, the decisions they make are closely linked with their own personal welfare and with the ultimate wellbeing of their families. Our Practice has been built around the protection of wealth for our clients and we understand that entrepreneurial business owners have very particular circumstances and needs.

We also provide **long-term strategic advice** to high growth entrepreneurial businesses; advising on exit strategies, assist with adding value to your business, support its growth and generally groom your business for a sale or an IPO to achieve maximum value.

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Photo by Scott Gemmill



BERMUDA

Rawlinson & Hunter was established in Bermuda over 60 years ago and offers a wide range of professional services to a broad base of local and international clients. For clients seeking a reputable financial centre, Bermuda boasts economic stability, transparency and a highly developed infrastructure.

The Jurisdiction

Conveniently located between London and New York, Bermuda has steadily developed over the past half century to become the prominent and thriving international business centre it is today. Bermuda's high-quality financial and professional services, and long-established experience in serving the international business sector, continue to attract growing interest from the global business and investment community.

Rawlinson & Hunter in Bermuda

We offer a diverse range of skills and experience, which are applied effectively and enthusiastically in order to exceed the expectations of our clients. Open communication and responsiveness is at the heart of our client service ensuring long-standing relationships.

The Services

Trust Services – R&H Trust Co. (Bermuda) Limited is a licensed and independent trust company, providing trustee, protector and enforcer services and offering trust advice to a variety of clients. We work closely with the client and their various professional advisors in the structuring and administration of their affairs.

Private Trust Companies – For clients looking to be directly involved in the management of trust

assets, a private trust company, generally owned by a Bermuda purpose trust, is an attractive option. We administer private trust companies and can provide directors as required.

Corporate Services are administered through our licensed corporate service provider, R&H Services Limited. Services include the provision of registered office, corporate director (individual if preferred), company secretary, resident representative, corporate administration (including facilitating board meetings) and incorporation services.

Accounting Services – Rawlinson & Hunter is a member firm of the Chartered Professional Accountants of Bermuda. Our broad range of services include bookkeeping, preparation of financial and management accounts, financial analysis and projections, and ad hoc financial reporting.

Administrative Services – We offer a range of administrative services tailored to the client's needs. We have considerable experience in the administration of trusts and investment holding companies, as well as the provision of AML and regulatory compliance, payroll and cash management services

Secondment Services – Where preferable to the client, we second professional staff to the client's offices on flexible terms.

See overleaf for contact details



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Rawlinson & Hunter is a member of CPA Bermuda. It is licensed to conduct trust business and corporate service provider business by the Bermuda Monetary Authority.

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BRITISH VIRGIN ISLANDS

Rawlinson & Hunter Limited was established in the British Virgin Islands (BVI) in the late 1980s, when it was among the first trust companies to recognise the potential of this British Overseas Territory. It is now one of the leading fiduciary services firms in the Territory.

The Jurisdiction

The BVI is home to a successful and respected international business industry. It is well established as a leading international business centre. Government and the private sector work closely to enhance and improve the infrastructure so that the whole community benefits from a modern and forward-looking financial services industry.

Rawlinson & Hunter in the BVI

The BVI office is able to provide a full range of advice on the establishment and administration of companies, trusts, and other BVI structures. Rawlinson & Hunter Limited and its subsidiaries are fully licensed by the British Virgin Islands Financial Services Commission to conduct these activities.

The Services

Trustee Services - The BVI has long been a centre for trust administration and improvements to the legislation are introduced from time to time as needed. The popular Vista trust law is now well established and allows a much greater degree of settlor control, although traditional trusts remain available. The Private Trust Company regime has also proved to be very popular as clients seek innovative alternatives and tailor-made governance structures. We can act as trustees and advise on the use and effectiveness of the various vehicles available.

Corporate Services - BVI companies have long been the mainstay of the financial services industry and the Territory is the world leader in the provision of tax-neutral international corporate vehicles suitable for most purposes. The laws are simple, flexible and efficient, and constantly evolving to take account of innovation, compliance and regulatory requirements, and industry best practice.

Directorship Services - We act as corporate and personal directors of a number of both BVI and international companies, holding a wide range of assets including financial assets, property, art, yachts and helicopters, and operating businesses. We enjoy particular expertise in this area and are one of only a handful of BVI providers that offer meaningful substance and quality directorship expertise out of our local office.

Accounting and Ancillary Services - We provide a full range of administrative and support services from our BVI office, including accounting and international reporting assistance such as FATCA, CRS, economic substance, and other local and international filings.

See overleaf for contact details



Managing Partners
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CAYMAN ISLANDS

The Cayman Islands office of Rawlinson & Hunter has been offering a comprehensive range of professional services to local and international clients since 1973.

The Jurisdiction

The Cayman Islands are a major offshore banking and financial centre located in the western Caribbean. Private and institutional investors are attracted to the jurisdiction because of its professional infrastructure, business friendly approach, flexibility, an English common law framework, stability, well regulated regime and tax neutrality.

The Islands have maintained their position as a leading international financial centre through the enactment of numerous financial services legislation and proactive engagement and voluntary cooperation with international regulatory standards. While achieving its commercial success, the Cayman Islands has maintained a high level of integrity.

Rawlinson & Hunter in the Cayman Islands

We are uniquely placed in the offshore market as an independent service provider with fully licensed trust companies, unprecedented private client service and the support of a strong international network of professional firms. Our team of dedicated and highly experienced professionals will respond quickly and efficiently to your needs, providing insightful and innovative solutions tailored to your particular circumstances.

The Services

Trust Services are provided through R&H Trust & Corporate (operating as 'The R&H Trust Co. Ltd.'). Innovative trust legislation and a high degree of professional expertise, along with a stable political and economic environment, have resulted in the Cayman Islands becoming a leading jurisdiction for the formation and administration of trusts. Trust services include assistance with the creation of a trust, provision of trustees, and ongoing administration. In addition, the firm has extensive experience in advising on the establishment and maintenance of private trust companies, and provides a full range of services for them and their underlying structures. Services also include family office, protectorship and enforcership, contentious trusts and executor and estate administration. For further information please visit www.RHTrust.ky.

Corporate Services include the incorporation of companies, the provision of registered office and company secretarial services and the administration of companies, including the maintenance of accounting records. Cayman is one of the foremost jurisdictions for the establishment of offshore companies, including hedge funds and special purpose vehicles. The firm can also assist with the registration of shipping vessels and aircraft.



Accounting Services include both traditional bookkeeping, more specialised accounting for funds, special purpose vehicles and trusts. In addition, the firm can manage the day-to-day activities of non-core services, allowing our clients to focus their time on core business functions.

Fund Governance Services and related fund director services are provided through The Harbour Trust Co. Ltd. For further information please visit www.harbour.ky.

Restructuring & Recovery Services are provided through R&H Restructuring which specialises in offering corporate advisory, restructuring liquidation, asset tracing and recovery, and other related services to companies in major offshore jurisdictions. For further information please visit www.RHRestructuring.com.

Fund Establishment and Administration Services are provided through R&H Private Fund Services (Cayman) Ltd. ("RHPFS"). As a licensed mutual fund administrator in Cayman, RHPFS is able to provide a highly customised service for private and collective investment vehicles. For further information please visit www.rhpfsglobal.com.

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GUERNSEY

The Guernsey office of Rawlinson & Hunter has been delivering a comprehensive range of financial, fiduciary and accounting services to a wide range of international private and corporate clients since 1980.

The Jurisdiction

Guernsey is well known as one of the world's leading trust, banking, investment and insurance jurisdictions. The Island is recognised for its high quality service and leading approach to adherence to global regulatory standards.

Rawlinson & Hunter in Guernsey

Our local ownership and management, together with our team of experienced and dedicated professionals, allows us to focus on anticipating and meeting our clients' needs. Our proprietary software is designed to meet clients' individual reporting requirements. We believe in providing excellent service with the aim of building quality long term relationships with our clients.

Rawlinson & Hunter Limited and its subsidiaries, including R&H Trust Co. (Guernsey) Limited, are licensed by the Guernsey Financial Services Commission to conduct fiduciary business.

The Services

- Trustee and corporate administration services
- Family office services
- Managed Trust Company services
- Protector services
- Private Trust Company administration services
- Advisory and accounting services associated with international structures

Competitive Advantages

IT Platform - Bespoke Reporting Ability

We have the expertise and ability to provide bespoke and consolidated reporting quickly and accurately, using our own in-house software developers. We have developed a data management and reporting system to enable easy and accurate extraction of information covering all areas of wealth reporting.

Culture

Rawlinson & Hunter in Guernsey has the reputation of delivering its services at the very highest standards. The management team has a passion for service excellence, and this is enhanced by the calibre of our staff. We value open communication and transparency with our clients and this is reflected in the long-term relationships we seek to build and our practical fee charging methodology.

At Rawlinson & Hunter Guernsey, we are differentiated by our experience and expertise, our flexibility to work with a wide range of professional intermediaries, our reputation in the market as one of the leading premier independent providers, our transparent pricing mechanism, our access to the global Rawlinson & Hunter platform and by winning the trust of high net worth clients globally. All time spent on the affairs of our clients (together with sundry disbursements) is recorded and charged for at our professional rates. Fees are billed and payable quarterly in arrears. A full scale of fees and charge out rates is available on request.

See overleaf for contact details



Partners

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Rawlinson & Hunter Limited and its subsidiaries are licensed by the Guernsey Financial Services Commission.

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JERSEY

Rawlinson & Hunter, Jersey was established in 1972 and is a leading offshore service provider. We have worked hard to build a strong reputation grounded in exceptional service, highly personalised client care and an uncompromising approach to technical excellence.

The Jurisdiction

Jersey is a well-established international financial centre. With political stability, excellent links to the UK and Europe, a sophisticated legal system and a robust regulatory framework, it has much to offer private and corporate clients.

Rawlinson & Hunter in Jersey

We have over 230 staff, a large proportion of whom are qualified as accountants, trust practitioners and chartered secretaries and have been with the firm for many years. Our work is all about building long-term relationships. We passionately believe that we have a culture which is rare and a business model which is distinctive. We want to preserve this and continue to focus on pursuing our clients' best interests.

All Rawlinson & Hunter Jersey trading entities are regulated by the Jersey Financial Services Commission.

The Services

Private Client Services include a full and comprehensive range of services including full administration of trusts and companies, family office services, accounting, Jersey and UK private client and trust tax advisory and compliance, and wealth reporting. Through being part of an international group we can also offer, if required, trusts set up

under alternative jurisdictions and companies registered in Jersey or other key offshore centres. We also have extensive experience in the creation, establishment and operation of private trust companies (PTCs).

We also offer **protector, enforcer, charitable and philanthropy services.**

Fund Services

We are SOC1 Type II accredited and offer fund services across a spectrum of asset classes including traditional investment portfolios, real estate, private equity and venture capital. We act as a Designated Service Provider and offer a full suite of independent services, including accounting, administration, company secretarial, compliance, directorships and AIF Manager. These services are tailored for both regulated funds (e.g. Jersey Private Funds, Expert Funds, Collective Investment Funds) and unregulated fund vehicles. Our aim is to take the administrative burden from our clients and work in partnership, as an extension to clients' teams, to make their fund a success.

Corporate Services include the incorporation and implementation of corporate structures, provision of registered office, director and company secretarial services, maintenance of statutory records and organisation of board and shareholder meetings.

See overleaf for contact details



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NEW ZEALAND

New Zealand is a practical and attractive alternative to other well established trust jurisdictions. Since 2003 R&H Trust Co. (NZ) Ltd has provided trustee services for international clients of Rawlinson & Hunter.

The Jurisdiction

New Zealand is a politically stable democracy with a population of 5.5 million which prides itself on its clean, green image and its honesty and integrity in the business and governmental worlds. New Zealand trust law is substantially derived from the laws of England and trusts have been a common entity in New Zealand for well over 150 years. New Zealand has well developed trust laws and a well-established common law court system. Trust legislation is augmented by common law rules, UK and Commonwealth Trust law cases. New Zealand is a member of the OECD providing a tax neutral base with a stable political and economic environment.

Rawlinson & Hunter in New Zealand

The R&H Trust Co. (NZ) Ltd team have extensive experience administering trusts, working with New Zealand income tax laws and maintaining close working relationships with legal professionals who assist with international and local legal issues.

The Services

The New Zealand trust company provides comprehensive trustee, administrative and accounting services at a genuinely personal level of service.

While trusts can be fully administered in New Zealand, the R&H New Zealand office works closely

with our other international offices to give clients a degree of flexibility and choice of administrative centres, and to allow personal administration in more convenient time zones.

What are the advantages of establishing or redomiciling trusts to New Zealand?

- New Zealand has well developed trust laws and a well-established common law court system
- It provides a tax neutral base, similar to those of other financial centres
- It offers a stable political and economic environment
- It is a member of the OECD
- It has tax treaties and information exchange agreements with many countries
- It is outside the scope of directives from the European Community
- Regulatory costs are low in comparison with many offshore jurisdictions
- Administration costs compare favourably with traditional centres for financial administration
- New Zealand provides high standard legal and banking services
- It has well developed commercial and business infrastructures
- New Zealand's geographical isolation is deemed an advantage in the current turbulent global environment
- Perhaps because of its isolation, New Zealand has embraced innovation in telecommunication technology and is well served by internet data centres and services.

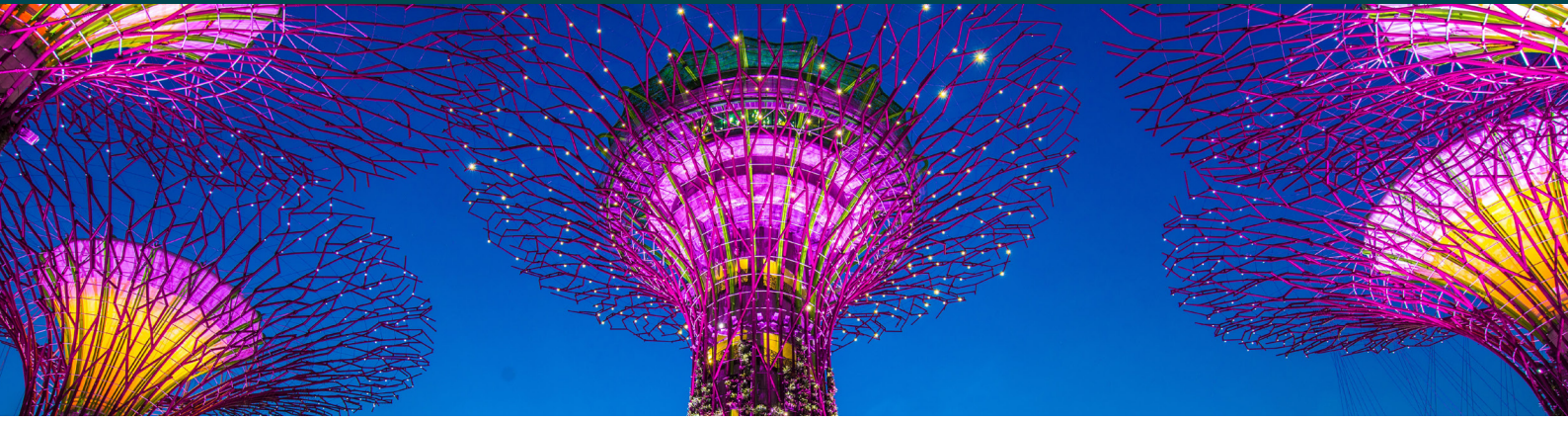
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SINGAPORE

The Singapore office of Rawlinson & Hunter is the first Asian office in our global financial services network and provides us with the ability to offer clients a broad spectrum of seamless, cross-jurisdictional services.

The Jurisdiction

Singapore is a major international financial centre located in South East Asia. Regularly voted as one of the most business friendly jurisdictions in the world, Singapore is now seen as the most attractive base for the Asian operations of many banks, hedge funds and, increasingly in recent years, family offices.

Rawlinson & Hunter in Singapore

Established in 2013, the Singapore office has partners and staff with a wealth of experience who exemplify the Firm's core values which put dedication to client service at the heart of everything which we do.

The Services

Trust Services are provided through R&H Trust Co. (Singapore) Pte Ltd, a fully licensed trust company providing a comprehensive suite of services include the settlement of trusts, provision of trusteeship, and on-going trust administration. In addition, the firm has extensive experience in providing estate administration services, as well as advising on the establishment and maintenance of private trust companies ("PTC"), and provides a full range of services for PTC structures and their underlying entities.

We provide innovative and value-added accounting solutions including traditional bookkeeping service,

forecasting and planning, and more specialised accounting for trusts, special purpose vehicles and funds. We interpret and apply financial information to provide innovative solutions that assist clients in achieving their strategic goals and add real value to their business. We are well placed to provide planning and forecasting services.

Corporate Services include the incorporation and ongoing administration of companies both onshore and offshore. We can also provide director services for operating companies, investment holding companies and private trust companies.

Our Tax specialists can assist you with offshore and onshore structuring to ensure your ownership structure is compliant and efficient. We provide Singapore tax advisory and compliance, and for those looking for international advice we work with our colleagues in the UK and Australia, and have close connections with reputable firms in most other jurisdictions.

Beyond the technical expertise, our team have extensive experience in providing family office services to some of the largest, most complex and most successful family offices in the region. Our team recognises that whilst technical know-how is important, having a service oriented focus on the client and their desired outcomes is just as important when providing services to Family Offices.

See overleaf for contact details



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SWITZERLAND

Switzerland's Zurich and Geneva financial centres are at the heart of the global financial services industry. Clients of our R&H Zurich and Geneva offices benefit from our local offices, and simultaneously benefit from the worldwide infrastructure of Rawlinson & Hunter's international network.

The Jurisdiction

Switzerland's banking and investment expertise is world renowned and is conveniently located at the centre of Europe. Its economic and political stability, high degree of legal certainty, neutrality and respect for confidentiality make it an attractive environment for clients.

Trusts with Swiss trustees have long been recognised and widely used as a wealth-planning tool for international families. Whilst Switzerland does not have its own trust law, this may be about to change: the Swiss authorities are currently considering the introduction of a Swiss domestic trust law. If introduced, this would complement, rather than replace, the long-established practice of using Swiss trustees whilst retaining a free choice over the governing law of the trust.

Switzerland has a fully regulated trust industry, as all Swiss trustees require a federal FINMA licence to be able to provide trustee services.

Rawlinson & Hunter in Switzerland

Rawlinson & Hunter's longstanding presence in Switzerland was further strengthened in 2011 with the establishment of our Zurich office, and the Swiss firm now operates from both Zurich and Geneva.

The Swiss firm offers a full range of private client services, including trustee, accounting, corporate administration and tax services. There are three local partners, all UK qualified lawyers or chartered accountants, who are all resident in Switzerland. Reflecting Switzerland's international nature, we have English, German and French speakers across our two offices.

We are proud always to have been an independent and privately owned firm, and shall remain so. All shareholders are active partners and there are no external shareholders such as banks or private equity houses. We are one of the largest independent trust companies in Switzerland measured by assets under administration. Our ability to deal with large value and complex trusts (including PTCs), whilst remaining independent, distinguishes us from our competitors. By being fully independent operationally, we are able to choose the most suitable service providers, such as investment managers, for our clients.

As thought leaders in Switzerland, we sit on various boards and committees in the trust industry, such as STEP and the Swiss Association of Trust Companies, and we have provided the Chair of STEP in Switzerland and Liechtenstein for the last 4 years. We are actively involved in the countrywide discussions concerning the possible introduction of



a Swiss trust law, and the implementation of trustee regulations. Furthermore, we speak at conferences and regularly publish articles related to the Swiss and international trust industry.

The Services

Our legal and accounting capabilities allow us to offer all of our services in an in-house, partner-led, bespoke and personal manner.

We have extensive experience in advising on the establishment and administration of trusts and private trust companies, and provide flexibility on the choice of the governing law for our trusts. We provide a full range of fiduciary services at trust level and at the level of their underlying entities. Trust Services are provided through R&H Trust Co. (Switzerland) AG, our licensed trust company.

Accounting Services for both trusts and corporate entities are offered and undertaken exclusively in Switzerland and include traditional bookkeeping services and more specialised accounting for trusts (including specific UK tax pool computations), special purpose vehicles and funds. Tax reporting for UK resident beneficiaries of non-resident trusts is complex and requires careful monitoring of income and capital gains to ascertain tax pools for attribution to trust distributions: we can provide this service swiftly and efficiently. In addition to undertaking the accounting of our client's structures in-house, we also provide accounting services to other trustees in Switzerland.

Corporate Services include incorporation, management and administration of Swiss and foreign companies (including PTCs), which may

be used as special purpose vehicles and holding companies for investments and other assets.

We also have a wealth of experience in UK tax enquiry, tax advisory and investigation work and can provide advice and support in Switzerland, both to professional advisers and clients. We can file UK tax returns online directly from the Swiss offices as we are registered directly with HM Revenue & Customs.

Partners

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