

Comparison Table

Jurisdictions	British Virgin Islands	Cayman Islands	Hong Kong	Samoa
Basic Information				
Common Law System	Yes	Yes	Yes	Yes
Type of Company	Business Company	Exempted Company	Limited Company	International Company
Migration of Domicile Permitted	Yes	Yes	No	Yes
Tax on Offshore Profits	No	No	No	No
Corporate Requirements				
Minimum Number of Shareholders	1	1	1	1
Minimum Number of Directors	1	1	1	1
Corporate Director Permitted	Yes	Yes	Yes, at least one director must be a natural person	Yes
Corporate Shareholder Permitted	Yes	Yes	Yes	Yes
Secretary Required	No	No	Yes	Yes
Standard Authorised Capital/ Shares	50,000 shares	US\$50,000	N/A	US\$1M
Bearer Shares Permitted	Yes, but subject to custodian requirement	No	No	No
Restriction on Same Person Acting as Sec/ Dir/ Member	No	No	Yes	No
Local Requirements				
Registered Office/ Registered Agent	Yes	Yes	Yes	Yes
Local Directors	No	No	No	No
Local Meetings	No	No	No	No
Due Diligence/ Disclosure				
Due Diligence Required	Yes	Yes	Yes	Yes
Filing Obligations of Beneficial Owner Information	Govt & RA	Govt & RA	RA only	RA only
Government Filing of Register of Directors	Yes	Yes	Yes	Optional
Government Filing of Register of Shareholders	Optional	No	Yes	Optional
Annual Requirements				
Annual Return	No	Yes	Yes	No
Audited Accounts	No	No	Yes	No
Financial Statement and Records	Yes	Yes	Yes	Yes
Chinese Language Features				
Chinese Name Allowed on CI	Yes	Yes	Yes	Yes
Chinese M&A Available	Yes	No	Yes	Yes
Days to Incorporate Companies on Request (Approx)				
English Name	2	7	2	2
English & Chinese Name	2	14	2	2

This Comparison Table is intended to provide an overview of key corporate features of the various jurisdictions. The content is general in scope and should not be relied upon as advice. We strongly recommends that applicable professional or tax advice be taken prior to establishing any corporate structure.

Every effort has been made to ensure that the content within this Comparison Table is correct and up-to-date. We does not accept any responsibility, legal or otherwise, resulting from any errors or omission.