

St. Lucia

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| 1. Advantages | <ul style="list-style-type: none"> • Latest legislation based on other popular jurisdictions • Availability of most names • Online public IBC registry |
| 2. Disadvantages | <ul style="list-style-type: none"> • Relatively new and unknown |
| 3. Company Status | International Business Company (IBC) |
| 4. Corporate legislation | International Business Companies Act 1999 |
| 5. Company Name | Certain words are prohibited, eg Assurance, Bank, Building Society etc. Names must end with an appropriate suffix such as "Incorporated", "Societe Anonyme", "Limited" etc. |
| 6. Time taken to incorporate | 24 Hours |
| 7. Are shelf companies available? | Yes |
| 8. Usual minimum capital | No minimum |
| 9. Capital Duty | US\$300 |
| 10. Minimum number of shareholders | One |
| 11. Are bearer shares/shares of no par value possible? | No / Yes |
| 12. Directors: minimum number / corporate directors allowed / location | One / Yes / No restriction |
| 13. Secretary: mandatory / corporate secretary allowed / location | No / Yes / No restriction |
| 14. Is there a requirement for a Registered Office / Registered Agent? | Yes / Yes |
| 15. Is any information required by the authorities prior to incorporation or prior to tax status being granted? | No information required for public record on shareholders or directors, but the registered agent must show due diligence. |

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| 16. What information is available on the public file? | Company name. Registration number, Registered Office / Agent, Memorandum & Articles |
| 17. What documents must be kept at the Registered Office? | The books, records and minutes required shall be kept at the registered office of the company.

An international company shall have a common seal and an imprint thereof shall be kept at the registered office of the IBC. |
| 18. Corporate books & seal | See above |
| 19. Are accounts required / filed? | No / No. Only requested if the IBC elects to pay tax |
| 20. Is an annual return required? | No |
| 21. Where are meetings to be held? | No restriction |
| 22. Annual fees payable to the government: Tax / Annual Return Filing Fee | IBCs may be tax exempt or liable to tax on profits and gains at 1%. IBCs are not subject to stamp duty, withholding tax or capital gains tax. |
| 23. Are there any exchange controls? | None |
| 24. Double tax treaties | With member states of CARICOM |