



TRUST FORMATION - 2012 FEES

British Virgin Islands	Set-Up Fees		Yearly Fees	
	Formation	\$ 3,000	Trustee (min)	\$ 2,500
Total		\$ 3,000	For assets up to \$1million	\$ 2,500

Nevis Trust	Set-Up Fees		Yearly Fees	
	Formation	\$ 3,000	Trustee	\$ 3,000
	Registration	\$ 925	Registration	\$ 650
Total		\$ 3,925		\$ 3,650

HOURLY FEES

Operational and Administrative

Administrative, transactional and accounting services (other than initial formation services) will accrue on a time charge basis and billed on a monthly or quarterly basis, depending on volume.

\$150/200/hr

Trust and Para-Legal Work

Trust and other administration services of a Para-legal nature will accrue on a time charge basis and billed on a monthly or quarterly basis.

\$250/hr

Advisory and Legal

Tax and structuring consultancy fees will accrue on a time charge basis or other on a negotiated basis per project. A retainer may be requested.

\$320/hr

Nominee Shareholding

Payable in advance at the rate of 0.5% per annum of the value of structure [assets held]

min. \$500

Certificate of Incumbency

\$150

Certificate of Good Standing or Certificate of Current Standing

\$150

Opening of Bank Account

In complex account opening cases, hourly fees will be applied

\$750

Retainer

Client(s) must provide OSIRIS with a retainer to allow OSIRIS to proceed with the incorporation, set up and fulfillment of any other acceptable requirements of the client(s).

\$5,000

Trustee Retirement Fee

Payable in advance and will accrue on a time charge basis upon transfer or termination of a trust.

\$1750 (min)

Trust Formation Fees

The minimum fee is expected to cover initial discussions with the client or the client's advisers and putting the trust in a position where it is ready to commence activities. Because a significant proportion of the time involved relates to due diligence and client acceptance formalities, this fee may be discounted when a trust is established at the same time as a limited company. For clients from "High Risk" jurisdictions and for complex cases, a higher fee will be charged to cover the additional due diligence work required.

Please note that the costs of creating a BVI trust cannot readily be standardised and will be based on the time spent subject to the minimum fee. Formation and acceptance costs will therefore be dependent on the size and complexity of the trust and whether the trust is a fully managed Trust, a standard VISTA Trust, an Advanced VISTA Trust, a Quick Succession Trust (QST) or a Private Trust Company (PTC). The minimum fee includes the provision of a standard fully managed or a VISTA trust deed but excludes any legal fees associated with drafting other trust documents.

Trustee Responsibility Fee

The minimum responsibility fee is payable on inception and annually thereafter to reflect the statutory duties and responsibilities associated with providing personal or corporate trustees and includes the costs of undertaking an annual review of the trusts affairs. Management, administration and accountancy fees are not included as part of the annual trustee responsibility fee. The minimum annual responsibility fee is payable whether the trust services are provided for the whole or part of a year. For clients from "High Risk" jurisdictions and for complex cases, a higher fee may be charged.

Annual Trustee Responsibility Fee is charged on a sliding scale:-

Assets < \$1m	- \$2500
Assets > \$1m < \$3m	- \$5000
Assets > \$3m < \$5m	- \$7500
Assets > \$5m < \$10m	- 0.18 - 0.20 NAV
Assets > \$10m < \$20m	- 0.15 NAV

Management, Administration and Accountancy fees

The fees for the management and administration of the trust cannot readily be standardized and a quote for annual expected fees can be provided once the level and nature of activity is certain.

Accounting Fees

We have a duty as trustee to prepare accounts. The fee for the preparation of accounts and other financial information is based on time spent, subject to a minimum of \$1500.00. The fee is charged separately. An estimate can be provided on request.

Termination Fees

The costs associated with winding up a trust will be charged on a time spent basis subject to a minimum fee of \$1,750 to include the cost of the preparation of the Deed to effect the retirement and or transfer of the trusteeship.

COMPANY FORMATION AND MANAGEMENT FEES 2012

BVI,	Set-Up Fees		Yearly Fees	
	# Incorporation	\$ 950	Directors	\$ 3,000
	Govt. & Reg'd Ag't	\$ 975	Govt. & Reg'd Ag't	\$ 975
Total		\$1925		\$3,975

(# Wholesale rates are available to intermediaries on request)

Mauritius – GBC2	Set-Up Fees		Yearly Fees	
<i>Not a Tax Resident Company</i>	Incorporation	\$ 800	Directors	\$ 3,000
<i>No access to Double Taxation Treaties</i>	Registered Agent	\$ 500	Registered Agent	\$ 500
	Govt. License	\$ 200	Govt. License	\$ 200
Total		\$ 1,500		\$ 3,700

Mauritius – GBC1	Set-Up Fees		Yearly Fees	
<i>Tax Resident Company</i>	Incorporation	\$ 2,250	Resident Directors	\$ 3,000
<i>Access to Double Taxation Treaties</i>	Govt. Processing	\$ 500	Govt. License	\$ 1,750
			Registered Office	\$ 500
			Secretarial	\$ 500
Total		\$ 2,750		\$ 5,750

UK Rep. Company	Set-Up Fees		Yearly Fees	
	Incorporation	£ 1,250	Management	£ 1,700
	VAT Registration	£ 400	VAT return	£ 800
			Stat and Tax Filing	£ 1,200
Total		£ 1,650		£ 3,700

Ireland	Set-Up Fees		Yearly Fees	
All fees are excluding 21% VAT	Incorporation	€1,750	Directors	€2,000
			Sec. and Reg'd Office.	€ 1,500
Total		€1,750		€3,500

Anguilla	Set-Up Fees		Yearly Fees	
	Incorporation	\$ 1,750	Directors	\$ 1,500
			Nominee Shareholder	\$ 250
			Sec. and Reg'd Office	\$ 1,500
			Accounting and Govt.	\$ 78
Total		\$ 1,750		\$ 3,328

Cyprus	Set-Up Fees		Yearly Fees	
	Incorporation	€2,500	Directors and	€2,250
	Includes gvt & taxes		Sec. and Reg'd Office.	
Total		€2,500		€2,250

Cayman	Set-Up Fees		Yearly Fees	
	Incorporation	\$1800	Directors	\$3,000
			Gvt and Reg'd Office.	\$1,235
Total		\$1,800		\$4,235

Annual Directors

Payable upon incorporation and thereafter annually on 1st January of each year and includes the provision of up to two directors

Annual Government and Agency

Payable on the first anniversary of the Company and thereafter annually on 1st January of each year. However, different billing dates may be applicable subject to jurisdiction of incorporation