



KEY FACTS

The UK has a long history of trust law and has a superb professional support base. We are able to offer international trusts in the UK. UK trustees have access to world class investment management and advisory services, which one of the major benefits of locating a trust's administration in the UK.

TRUST TYPES

English trust law allows for a number of types of trust:

Interest in Possession Trusts

An interest in possession confers the right to the present enjoyment of the trust property. The interests of beneficiaries are fixed and the beneficiaries have a defined interest in the trust assets; they have a right to the income of the trust as it arises or to the use and enjoyment of the trust property.

A person with an interest in possession is treated as owning the assets for UK Inheritance Tax.

Discretionary Trusts

Discretionary trusts allow the trustees discretion to distribute assets to the beneficiary of their choice.

KEY FACTS

NON-RESIDENT UK TRUSTS

English trusts established by non-resident and non-domiciled settlors with non-UK assets will be treated as non-resident trusts and exempt from UK inheritance and capital gains taxes. This exemption applies to trusts administered in the UK by a professional UK trustee. Furthermore, the appointment of a non-resident trustee also ensures that the trust is exempt from UK income taxes.

The favourable tax treatment of non-resident UK trusts is a reflection of UK Government policy to encourage local trustees to offer their services to non-residents and to allow for favourable access by non-residents to the UK financial services sector.

This treatment is a result of the encouragement of trustees to offer services to non-residents.

OSIRIS SERVICES

- Osiris Financial Management Limited in the UK is able to facilitate investment advice in the UK as well as work with major legal and accounting firms in the UK.
- Our location in London makes it easy to liaise with settlors and beneficiaries in the establishment in the management of trusts
- Osiris International Trustees Limited can act as a non-resident trustee for non-resident UK trusts

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