


**KEY FACTS**

The principal Isle of Man Trust statute is the Isle of Man Trustee Act 1961, as amended by the Trustee Act 2001. The legislation places a high duty of care on Trustees, thereby providing added protection for Settlers and Beneficiaries. Isle of Man trust law corresponds closely to the trust law in England.

Trusts established from non-Isle of Man source capital, established for the benefit of non-resident beneficiaries and earning no Isle of Man source income (except for income permitted by special concession) will not be assessed to Isle of Man income tax. There is no requirement to register an Isle of Man trust and consequently, an Isle of Man trust offers strict confidentiality. There are a variety of uses for trusts but common uses of such entities include international estate planning and protection of assets.

All trusts require specific tailoring to the needs of each individual client and the Isle of Man, with its available professional expertise and historical adoption of legal principles of equity provides an excellent jurisdiction for the establishment of trusts.

Please contact any Trident Trust office worldwide for further information about our services and fees. Office contact details are included on the following page.

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