

Key Facts Companies

The Seychelles Special Licence Company (CSL) is able to benefit from Seychelle's range of international double tax treaties and is taxed in Seychelles at the rate of 1.5%. However, it is restricted to the list of activities set out in the Seychelles Company (Special Licences) Act 2003.

General Information	
Company Legislation	The Seychelles Companies Act, 1972 and the Companies (Special Licences) Act, 2003
Name	Prior approval required — some wording sensitive Must end with "Limited"
Time to Incorporate	Two to four weeks, depending on how fast information is provided
Availability of Shelf Companies	No
Migration of Companies In and Out of Seychelles	Allowed
Tax Status Options	<ul style="list-style-type: none"> - Subject to 1.5% tax on its worldwide income - Exempted from any withholding taxes on dividends, interest and royalties, and from stamp duties on any property or share transfers and transactions

Statutory Information	
Permitted Authorised Capital	Standard US\$1,000
Minimum Paid Up	At least 10% of authorised share capital must be issued and paid up
Minimum Number of Shareholders	Two (Nominee Shareholders permitted)
Directors	Minimum Number Required: Two Corporate Directors Permitted: No Location: Resident in Seychelles
Secretary	Mandatory: Yes Corporate Secretary Permitted: Yes Location: Must be a corporate service provider resident in Seychelles
Registered Office Required	Yes

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Company Minutes	Yes
Company Seal	Yes
Memorandum and Articles of Association	Yes
Documents Retained at Registered Office	Minutes, register of members, register of directors and officers, books of accounts, memorandum and articles of association, register of shares, agreements
Information Required by the Authorities Prior to Incorporation	<ul style="list-style-type: none"> - Names, bank references, copy passports, residential address of beneficial owners, Shareholders, Directors, Secretary; - Details of proposed activities, business plan (including a detailed three-year cash flow forecast), resumé of promoters, Curriculum Vitae - Memorandum and Articles of Association accompanied by a Certificate signed by a legal practitioner
Accounting and Administration	
Audited Accounts Required	Yes
Filing of Accounts	Yes (not publicly accessible)
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Filing of Annual Administrative Return	Yes (not publicly accessible)
Where Should Meetings be Chaired	Anywhere by telephone or any other electronic means
Annual Government Costs	Licence Fee: US\$1,000 + 7.5% tax Annual Return Filing Fee: US\$200 + 5% tax
Exchange Controls	No
Double Tax Treaties	Yes
Approved Activities	As listed in Schedule One of the Companies (Special Licences) Act, 2003: <ul style="list-style-type: none"> - Investment management and advice - Offshore banking - Offshore insurance - Reinsurance - Business of: <ul style="list-style-type: none"> ▪ investment company ▪ holding company ▪ marketing company ▪ company holding intellectual property ▪ headquarters company ▪ human resources company ▪ franchise company - Business under an ITZ licence - Any other business approved by the Authority

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Advantages	<ul style="list-style-type: none">- Full benefits of Double Taxation Treaties- Credibility for high profile trading operations- Low tax company (liable to 1.5% tax on its global income)- Exempted from any withholding taxes on dividends, interest and royalties- Exempted from stamp duties on any property or share transfers and transactions- Stable environment
Disadvantages	<ul style="list-style-type: none">- More complex and expensive than traditional IBCs- Name and address of the beneficial owner needs to be disclosed to the Registrar (not for public viewing)

Offices

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