

## KEY FACTS

# ANGUILLA SPECIAL TRUSTS

ANGUILLA ENACTED THE ANGUILLA SPECIAL TRUSTS ACT, 2025 (ASTRA) IN MARCH 2026. IT PROVIDES A STREAMLINED AND FLEXIBLE ALTERNATIVE TO TRADITIONAL STRUCTURES, OFFERING CLARITY AROUND SUCCESSION WHILE MAINTAINING APPROPRIATE GOVERNANCE AND CONTINUITY.

### TYPES OF ASTRA TRUSTS

Under the ASTrA, a trust may be established as:

- > A special trust for charitable purposes
- > A special trust for non-charitable purposes
- > A trust of shares in a qualifying Anguillan company

### KEY FEATURES

- > ASTrA trusts can hold shares of companies incorporated under the Anguilla Business Companies Act and meeting the definition of 'Anguillan shares'.
- > ASTrA recognizes charitable and non-charitable purposes as valid objects of an ASTrA trust.
- > ASTrA trusts must include one or more enforcers. The enforcer is responsible for ensuring that the trust is administered in accordance with its purposes and the terms of the trust instrument.
- > ASTrA expressly addresses the rule against perpetuities.
- > Trustees and enforcers are subject to statutory record-keeping obligations, supporting transparency and proper administration in line with regulatory expectations.

### TRUSTEE DUTIES AND RESTRICTIONS

For ASTrA trusts holding company shares, ASTrA introduces a clear separation between ownership and management:

- > Trustees are generally prohibited from intervening in the management of the underlying company
- > Trustees are subject to restrictions on the exercise of voting and dispositive powers
- > Intervention by trustees is permitted only in prescribed circumstances set out in the Act
- > Limitations in place on the circumstances in which a trustee may act as a company director

These provisions are designed to support long-term stability and continuity at the company level.

- ▶ PEOPLE LED
- ▶ TECH ENABLED
- ▶ GLOBAL COVERAGE
- ▶ TAILORED SERVICE

- ▶ 1,100 STAFF
- ▶ 25 JURISDICTIONS
- ▶ 47,000 ENTITIES
- ▶ \$177BN AUA

- ▶ FUNDS
- ▶ PRIVATE CLIENTS
- ▶ CORPORATE CLIENTS
- ▶ MARITIME

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