

## KEY FACTS

### LIMITED PARTNERSHIPS

THE NEVIS LIMITED PARTNERSHIP (LP) IS A MODERN STRUCTURE THAT BLENDS FLEXIBILITY, ROBUST ASSET PROTECTION AND TAX TRANSPARENCY. TAILORED FOR ALTERNATIVE INVESTMENT FUNDS, FAMILY WEALTH, AND CROSS-BORDER INVESTMENT PROJECTS, THE NEVIS LP PROVIDES A SECURE MANAGEMENT FRAMEWORK AND INVESTOR PROTECTIONS.

#### SIGNIFICANT FEATURES OF A NEVIS LP

- > Independent entity with own legal personality distinct from the partners
- > No Nevis tax is imposed on income earned outside of Nevis; the LP is treated as a flow-through entity
- > Can be formed in as little as two days
- > Restrictions on foreign judgments, ensuring that the Nevis courts retain control
- > Disputes have recourse to the Eastern Caribbean Supreme Court, and ultimately the Privy Council in London
- > Minimum of two partners required: at least one general partner (GP) and one limited partner (LP)
- > The GP manages, owes fiduciary duties of loyalty and care, and has unlimited liability
- > LPs are passive investors excluded from management, with liability limited to their contributions
- > Strong asset protection: creditors limited to charging orders; robust fraudulent transfer rules
- > Flexible contributions (cash, property, services, obligations)
- > Distributions are based on Partnership Agreement or contributions
- > Unlimited duration unless otherwise stated; mergers, conversions, spin-offs, and re-domiciliation are all permitted
- > Confidential record-keeping
- > Clear dissolution framework with three-year winding up period
- > Regulatory protections: registrar immunity for good faith actions; penalties applicable for non-compliance

#### FILINGS & REQUIREMENTS

- > Name must end with 'Limited Partnership' or 'LP'
- > Articles of Formation filed with Registrar; a registered agent and registered office in Nevis is required
- > Written agreement is required for enforceability
- > Books and records must be kept for a minimum of five years; registers are required for all partners
- > Annual renewal with prescribed fees

- 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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