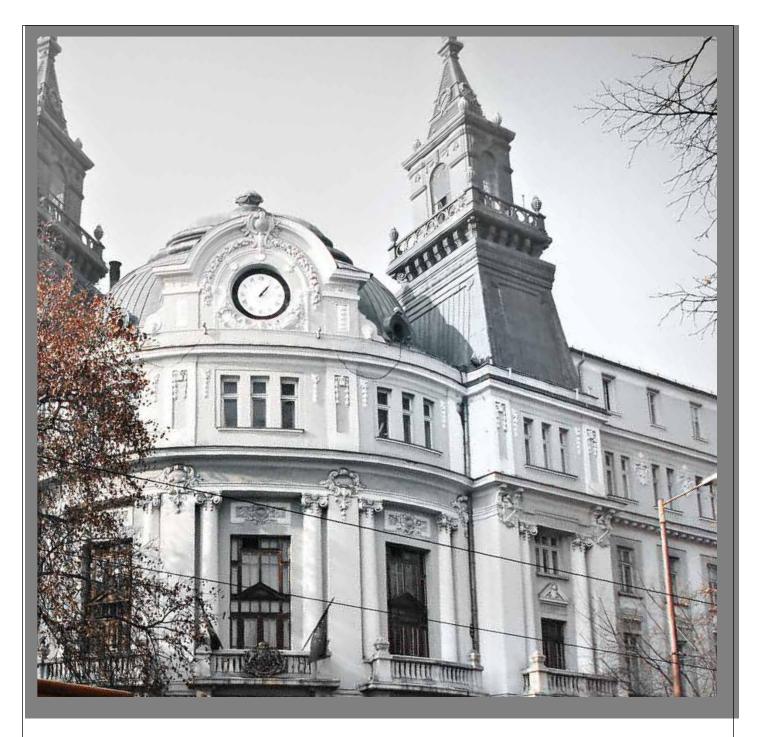


" a proactive approach to creating tax efficient structures in an ever-changing global business environment"

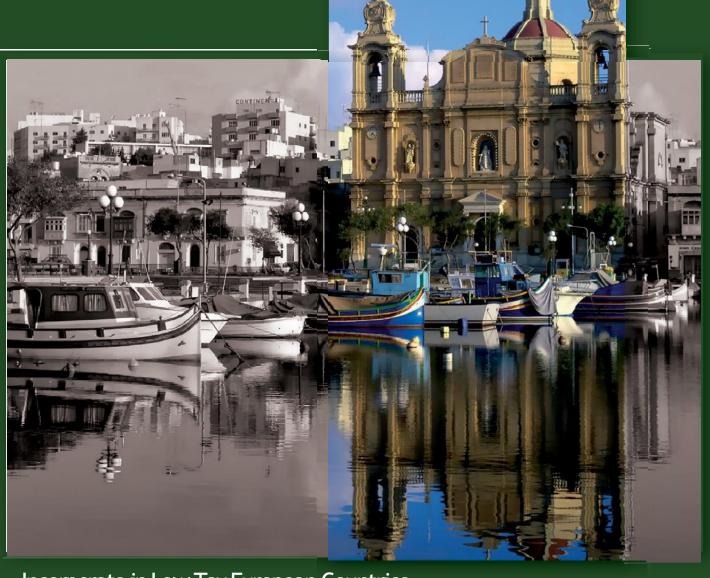
www.callamus.com



## Low Tax in Europe

"taxation in European countries doesn't need to be astronomical. With the right advice and the right structure your company can be tax efficient."





## Incorporate in Low Tax European Countries

Low Tax Countries In EU	Bulgaria	Cyprus	Switzerland L	iechtenstein
Corporate Income Tax - FLAT	10%	12,5%	9-12%*	12,5%
Dividend Tax to EU companies	0%	0%	0%	0%
Dividend Tax to Individuals or 3rd count ries	5%	0%	35%	0%
VAT rate	20%	<b>19</b> %	8,1%	8,1%
Type of company	LTD	LTD	GMBH	GMBH
Requirement to file accounts	Yes	Yes	Yes	Yes
Standard minimum paid up capital	EUR 1	EUR 0	20,000CHF	10,000CHF
Standard authorized share capital	EUR 1	EUR 5000	20,000CHF	10,000CHF
Minimum number of directors	1	1	1	1
Minimum number of shareholders	1 private or	1 private or	1 private or	1 private or
	legal entity	legal entity	legal entity	legal entity
Nominee Service	No	Yes	Yes	Yes
Advantages	Trading	Trading	Building wealth	Building wealth

\* Canton of Lucerne

Manufacturing

Services (B2B) Holding

Services (B2C)

Services (B2C)



# Advantages of Offshore

"when the globe is your local market"

#### The International Business Corporation (IBC)

The IBC is the world's most widely used business vehicle, for a variety of purposes, such as holding securities and bank accounts, family investment accounts, joint ventures, trust and estate planning, asset protection, public offerings, international trade and holding and registering vessels.



Characteristics	Hong Kong	Marshall Islands	Panama	UAE IFZA
Company Label	Ltd	Ltd or Inc	Inc	Fzco
Incorporation Time	5 days	4 days	7 days	10 days
Bearer Shares Allowed	No	Yes	Yes	No
Legal Entity Shareholders allowed	Yes	Yes	Yes	Yes
Legal Entity Directors allowed	Yes	Yes	No	No
Local Directors Required	No	No	Yes	No
Corporate Tax Rate	8,25%*	0%	0%	9%
Dividend Tax	0%	0%	0%	0%
Filing of Audited accounts	Yes	No	No	No
Filing of Annual Tax return	Yes	No	No	Yes

<sup>\*</sup> Up to 250,000\$ net profit



### Accounting and Management Services

"wherever you are in the world, whatever industry you are in, your accountant is your most valuable weapon in making your hard work pay off"

Callamus steers its clients companies safely with accounting and management services built on the solid foundations of accounting and legal professionals experienced within each respective jurisdiction. Local knowledge and Comprehensive coverage of all the accounting and administrative needs for local business is the way Callamus operates.







## Estate Planning in Switzerland & Liechtenstein

Protect your wealth and start planning for the future by setting up a foundation in Liechtenstein.



swiss**planB** 

www.swissplanb.ch

Swiss PlanB (part of Callamus group) located in Zurich, specializes in tax and wealth planning in Switzerland & the Principality of Liechtenstein.



### International Bank Accounts & Compliance

"a company without an efficient bank account is like a car without wheels"

Callamus connects your corporate structure to the most trustworthy and professional international banking institutions, guaranteeing bank accounts for all off-shore companies with either European or non-European banks.

Furthermore, Callamus compliance team can help you unfreeze your corporate account.

Banking jurisdictions:	Services:
Switzerland	<ul> <li>Corporate banking</li> </ul>
<ul> <li>Liechtenstein</li> </ul>	<ul> <li>Personal banking</li> </ul>
Hong Kong	Private banking
• Cyprus	
United Kingdom	
Panama	
<ul> <li>Mauritius</li> </ul>	







#### **OUR TEAM**



**Dimitrios Tourikis** 

TEP | Founder - Tax & Wealth Adviser

Dimitrios Tourikis **TEP** (Society of Trust & Estate Practitioners) was born and raised in Piraeus, Greece. He received his Bachelor of Arts in Accounting & Finance from Oxford Brookes University. He continued with postgraduate studies (University of East London) in International Relations.



Magda Tsantou

BEcon | Head of Key Accounts | Greece Offices

Magda Tsantou is a graduate of the Department of Economics at the Athens University of Economics and Business (former ASOEE). She began her career in marketing and then in the public sector, and in 2019 she joined Callamus as a corporate administrator.



Helen Varvaritis

BA, MA, MIB | Marketing Executive

With a broad and varied professional career spanning senior management and marketing, Helen brings her personal passion for business to Callamus. Helen graduated from the University of Sydney with a Bachelor of Arts followed by post-graduate studies and a Master of Arts.



Natasha Cerejo

BA | Private Client Manager | Dubai Representative

Natasha joins Callamus bringing her unique skill set and international flair to Corporate Services in Dubai. Having completed a Bachelor of Commerce in her hometown of Mumbai and working in the field of banking, she moved into the area of executive sales dealing with VIP clientele in Dubai. Fluent in English, Hindi & Marathi, Natasha's co-ordination and interdepartmental skills are highly valuable.



#### Professional Memberships & Regulators:









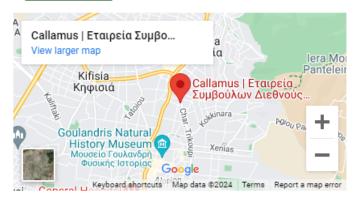
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