



Since 1978 our experienced independent professional team has forged a hard-earned reputation for providing a highly responsive personal service, backed by uncompromising attention to detail. That's why more than 450 funds worldwide, with AUM exceeding \$30bn, select us to support them.

#### Why Cayman?

Cayman is the world's most popular destination for the establishment of alternative investment funds targeting the international investment community, with more than 11,000 mutual funds, including almost 3,000 master funds, currently registered in the jurisdiction.

Benefits of Cayman include:

- Mature, sophisticated and strongly regulated jurisdiction
- Established 'gold standard' reputation among international investors
- Excellent infrastructure and highly experienced professional community
- Sophisticated and well-respected English law court system
- No personal income, corporate or capital gains taxes

#### Range of Structures

Cayman offers an attractive range of structures oriented towards professional investors:

- Exempt Companies: currently there are over 90,000 ECs registered in Cayman, principally used as mutual funds, GPs of Limited Partnerships, SPVs and Investment Management Companies.
- Exempt Limited Partnerships: ELPs are the entity of choice for private equity, real estate and other closed-ended funds. They are also used as a tax transparent master fund in onshore/offshore hedge fund structures and as a single-investor vehicle that replicates managed accounts.
- Limited Liability Companies: introduced in July 2016, Cayman's LLC Law is modelled on the Delaware equivalent and the Cayman LLC structure is a mix of Cayman's Exempt Company and Exempted Limited Partnership vehicles. Uses include acting as General Partner of Cayman Exempted Limited Partnerships, as a vehicle for PE funds and for joint ventures, as a special purpose vehicle and as a mirror fund for a Delaware LLC.
- Segregated Portfolio Companies: the SPC is a single legal entity which may establish separate portfolios within the entity, with complete separation of assets and liabilities between these portfolios. SPCs are frequently used as umbrella structures for mutual funds, enabling multiple strategies within one vehicle, lowering running costs.

#### Our Services

Our Cayman office was established in 1989 and has grown to around 60 staff. The office is regulated by the Cayman Islands Monetary Authority and audited by Ernst & Young, including an annual SOC 1 examination. It currently holds fund administration, banking and trust administration licences. Our Cayman Islands team offers a full range of fund administration, corporate and trust services.

#### Find Out More

Visit our website and contact us to discover how our global reach, experienced professional personnel, tailored services and extensive network of best-in-class institutional partners can make a difference to your business.

## Global presence

- Atlanta
- Bahamas
- Barbados
- British Virgin Islands
- Cayman Islands
- Cyprus
- Dubai
- Guernsey
- Hong Kong
- Isle of Man
- Jersey
- London
- Luxembourg
- Malta
- Mauritius
- Miami
- Nevis
- New York
- New Zealand
- Panama
- Seychelles
- Singapore
- South Dakota
- Switzerland
- US Virgin Islands



## Key Statistics

20+  
Jurisdictions

9  
Fund  
domiciles

\$30bn  
Assets under  
administration

1978  
First office  
opened

450+  
Funds

40+  
Languages  
spoken