

Formal Name	International Exempt Trust
Legal Framework	Nevis International Exempt Trust Ordinance 1994 (As amended)
Legal System	Common Law
Perpetuity Period	100 years
Re-domiciliation Allowed	Yes
Trust Deed	Private
Protector	Allowed
Trustee	Minimum of 1 trustee required
Settlor Can Be Beneficiary	Yes
Spendthrift Beneficiary Provisions	Yes
Local Office	Required
Annual Reporting	Not required
Avoidance of Forced Heirship	Yes
Statute of Elizabeth Laws	Excluded
Statute of Limitations	1-2 years
Trust Types	Charitable, Spendthrift and non-charitable purpose trusts
Restrictions:	<ul style="list-style-type: none"> <li>- Settlor and beneficiaries must be non-residents of St Kitts &amp; Nevis</li> <li>- Local St Kitts &amp; Nevis property cannot be placed within the Trust</li> </ul>
Taxes:	
Gift	Exempt
Estate	Exempt
Income	Exempt
Capital Gains	Exempt
Stamp	Exempt