



	Nevis	Cook Islands	Belize	St Vincent
Formal Name	International Exempt Trust	Cook Islands Trust	Belize International Trust, Exempt Trust	St Vincent International Trust
Legal Framework	Nevis International Exempt Trust Ordinance 1994 (As amended)	Cook Islands International Trusts Act of 1984 (As amended)	1992 Trust Act 202 (As amended) and Trust Amendment Act 2007 (as amended)	International Trust Act of 1996 (As amended)
Legal System	Common Law	Common Law	Common Law	Common Law
Perpetuity Period	100 years	Indefinite	Non-charitable trusts: 120 years and charitable trusts: indefinite	Indefinite
Redomiciliation Allowed	Yes	Yes	Yes	Yes
Trust Deed	Private	Private	Private	Private
Protector	Allowed	Allowed	Allowed	Allowed
Trustee	Minimum of 1 trustee required	Minimum of 1 trustee required	Minimum of 1 trustee required	Minimum of 1 trustee required
Settlor Can Be Beneficiary	Yes	Yes	Yes	Yes
Retention of Control of Settlor	--	Yes	Yes	Yes
Spendthrift Beneficiary Provisions	Yes	--	Yes	Yes
Local Office	Required	Required	Required	Required
Annual Reporting	Not required	Not required	Not required	Not required
Avoidance of Forced Heirship	Yes	Yes	Yes	Yes
Statue of Elizabeth Laws	Excluded	Excluded	Excluded	Excluded
Trust Invalid If Transfer Fraudulent	No	No	No	No
Creditor Must Prove Fraudulent Transfer	Yes	Yes	--	Yes
Statue of Limitations	1-2 years	2 years	Belize will not consider any claims of fraudulent conveyance	2 years
Trust Types	Charitable, Spendthrift and non-charitable purpose trusts	Charitable, purpose and asset protection trusts	Charitable, non-charitable, unit and land trusts	Spendthrift, charitable and purpose trusts
Restrictions:	- Settlor and beneficiaries must be non-residents of St Kitts & Nevis - Local St Kitts & Nevis property cannot be placed within the Trust	Settlor and beneficiaries must be non-residents of the Cook Islands	Settlor and beneficiaries must be non-residents of the Belize	Settlor and beneficiaries must be non-residents of St Vincent & The Grenadines
Taxes:				
Gift	Exempt	Exempt	Exempt	Exempt
Estate	Exempt	Exempt	Exempt	Exempt
Income	Exempt	Exempt	Exempt	Exempt
Capital Gains	Exempt	Exempt	Exempt	Exempt
Stamp	Exempt	Exempt	Exempt	Exempt