



# Guernsey's Funds regime

Guernsey is a leading specialist centre in the servicing of alternative assets including private equity, infrastructure and alternative debt. For nearly 50 years, Guernsey has provided an alternative but complementary jurisdiction for fund managers to domicile their funds.

Guernsey has a strong financial services industry with specialist providers of legal, tax, audit and administration services all located in Guernsey.

## 100+

Guernsey companies on LSE

More than 100 Guernsey companies are listed on the London Stock Exchange, more than any other jurisdiction outside the UK, and Guernsey is home to The International Stock Exchange (TISE).

## Private Equity

Guernsey is the natural home of private equity, with LSE listed private equity structures a particular specialism.

Guernsey has more than 800 funds with a combined AUM in excess of US\$360 billion comprising a full range of open- and closed-ended fund products from the fully regulated Authorised Fund suite of products to the Private Investment Fund (PIF) products. In addition, Guernsey has an AIFMD marketing passport ready Manager Led Product (MLP).

### Sustainable Finance

Cutting edge Green Finance credentials, being a member of the United Nations' Finance Centres for Sustainability Global Network and having the world's first green regulated fund product, the Guernsey Green Fund.



Regulatory regime fully compliant with global standards including AML/CFT (being a full member of MONEYVAL), GDPR, ECHR and CRS, FATCA, BEPS (having a seat on the OECD's Forum for Tax Transparency).

Broad range of structures available, including an up to date companies law (2008) with the choice of structuring fund vehicles as Non-Cellular Companies, Protected Cell Companies, Incorporated Cell Companies, LPs (either with or without separate legal personality), or unit trusts.



## About Guernsey

Guernsey is part of the British Isles, lying some 24 miles off the coast of Normandy, France. Guernsey has its own legal system, sets its own corporate and income tax rates and is not part of the UK nor a member of the EU. Corporation tax is zero rated for funds and there are no capital, transfer, withholding or stamp taxes applicable to funds.



Funds, managers and administrators benefit from being regulated by a well-regarded and approachable regulator, the Guernsey Financial Services Commission, which has strong ties to the UK's regulators, banking supervisor and treasury.

## Key contacts



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Offshore Law Firm of the Year The Legal 500 UK Awards 2020



Ogier named Offshore Law Firm of the Year 5 times in the last 18 months



Ogier's Guernsey Corporate, Finance and Investment Funds teams are ranked in tier one by IFLR



Guernsey Law Firm of the Year - Silver - Citywealth IFC Awards 2019



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