



OUR CLIENTS ARE  
OUR FIRST PRIORITY.

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WE ALWAYS  
GET PERSONAL.

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*mandaris*⊕

**M**andaris is a trust and consultancy company with Swiss roots, today firmly established in Switzerland and Malta. We are active at the national and international level, serving individuals and companies in all aspects of asset structuring and administration.

As one of the oldest international fiduciary companies in Switzerland, we have been offering a wide range of services to our clients since 1933. Our four core lines of business are:

- tax and legal advice
- fiduciary and accounting services
- trust, foundation and company services
- securitisation

In these fields, we develop innovative answers to the individual needs of our clients, taking into consideration various viewpoints to tailor our advice. We focus on sustainable solutions, in anticipation of long-term developments.

# SPECIALISTS WITH AN EYE FOR THE BIG PICTURE

## Tax Services:

- Local and international tax advice and planning for both individuals and corporations
- Implementation and monitoring of companies and other legal structures
- Elaborate tax opinions incl. tax disclaimer for banking/non-banking investment funds
- VAT, stamp duty, withholding tax and customs duties planning and reporting
- Elaboration and negotiation of tax rulings
- Preparation of tax returns for both individuals and corporations
- (Pre)Immigration support incl. lump sum taxation rulings
- Inheritance and donation tax planning
- Executive and expatriate services incl. assistance for HR departments
- Tax litigation (objection, appeal etc.)

Your contact for tax matters:  
tax@mandaris.com

## Legal Services:

- Estate and succession planning: establishment and implementation of a succession plan, taking into account tax implications, in collaboration with our tax department
- Executorships: administration of an estate as executor
- Estate administration: legal assistance in complex estates and implementation of the estate planning
- Pension planning: clarification and implementation of various legal and tax questions that arise in connection with retirement
- Agreements and contracts: drafting of contracts pursuant to Swiss law, review of agreements pursuant to foreign law
- Legal expert opinions: drafting of legal expert opinions regarding Swiss legal questions as well as review and analysis of foreign legal expert opinions
- Legal advice in respect of trust, civil, contract and commercial law
- Legal advice with regard to international tax residence and passport programs

Your contact for legal matters:  
legal@mandaris.com

## Compliance Services:

- Advisory/Consultancy regarding CRS/FATCA, e.g.:
  - Entity classification
  - Filing of IRS-forms and CRS-self certification-forms
  - Sponsorship of entities
  - Reporting to tax authorities
- Compliance with mandatory accounting rules
- Review of direct and indirect distributions and payments for adverse consequences (tax and otherwise)
- Support and protection in tax, regulatory, legal assistance and criminal compliance procedures
- Support in approval and licence processes (e.g. subordination to financial market supervisory authority)
- Outsourcing of compliance officer functions
- Drafting and implementation of compliance regulations, forms and documents
- Drafting of service agreements and other internal or client documentation
- Education of compliance experts, management and employees
- Compliance audits
- Internal investigations
- PEP and sanctions lists checks
- Risk assessments

Your contact for compliance matters:  
compliance@mandaris.com

## Fiduciary & Accounting Services:

- Maintenance of financial accounting, asset accounting and securities accounting
- Preparation of semi-annual and annual financial statements in line with applicable accounting standards (OR, PGR, FER, IFRS etc.)
- Consolidation
- Maintenance of payroll accounting and salary administration
- Preparation of value added tax returns and turnover reconciliations
- Tax accounting support
- Reconciliation in line with other accounting standards
- Advice on and preparation of financial statements
- Preparation of risk catalogues
- Support in design and introduction of internal control systems (ICS)
- Support in company and investment valuations
- Support in purchase price verifications in the due diligence context
- Handle domiciliary matters (including offices, telephone and reception services)
- Perform company mandates on Boards of Directors and Boards of Trustees
- Re-domiciliation of foreign foundations to Malta

Your contact for fiduciary and accounting matters: accounting@mandaris.com

### Trust & Foundation Services:

Trust & foundation services provided by licensed and regulated Swiss and Maltese Group companies:

- Trustee-/Co-trustee-, escrow- and protectorship as well as administrators of foundations
- Tax, estate, inheritance and succession planning, asset protection, asset monitoring
- Private trust companies, charitable and purpose trusts, share trusts and foundations (non-exhaustive enumeration)
- Commercial trust structures for crossborder business transactions in order to protect from the insolvency of a business partner
- Support in application procedures for trustee, investment and corporate service provider licences
- Family office and wealth organisation services
- Re-domiciliation of foreign foundations to Malta

Your contact for trust matters:  
trust@mandaris.com

### Company Services:

- Turn-key set up of Swiss and foreign companies for holding, trading and licensing purposes as well as the administration of such structures
- Swiss and foreign companies for holding, trading and licensing purposes
- Domiciliation, directorship and corporate secretary, VAT registration and refunding, liquidation of companies, provision of liquidator
- Corporate governance advice
- Asset monitoring, consolidation of bank reporting, asset managers etc.
- Residence programs, including tax advice
- Shareholder agreements

Your contact for corporate matters:  
corporate@mandaris.com

### Securitisation Platform:

- Based in Malta, a stable, business-friendly, tax-efficient and cost effective Eurozone domicile
- Securitisation Cell Company
- Conversion of any type of asset or assumption of risk into securities
- Securities can be placed and traded in capital markets
- Originator transfers an asset or liability to a Securitisation Special Purpose Vehicle, which issues securities to investors in order to fund the transfer of the asset or liability
- Securitisation can provide non-traditional sources of capital market financing and complement traditional debt and equity financing strategies
- Lower costs and speedier set-up time
- Each securitisation cell enjoys total ring-fencing with no recourse to other cells or non-cellular assets
- Also a solution when applicable fund investment guidelines restrict the investment in certain asset classes
- Tax neutral status

Your contact for finance matters:  
finance@mandaris.com