



International Tax Advice

Statutory Audit

Company & Other Entity Formations

Management Services

Tax

Trust

Bank Introductions

Accounting

Corporate Secretarial & Legal Administration

Comprehensive Corporate Services



HOLDING COMPANIES

TRADING COMPANIES

ROYALTY - FINANCE COMPANIES

GAMING COMPANIES

YACHT REGISTRATIONS

COLLECTIVE INVESTMENTS - FUNDS



European Union

CYPRUS (HEAD OFFICE) ■ MALTA

ATHENS ■ UK ■ THESSALONIKI

THE SEYCHELLES

Focus Business Services International

A recognised and well-established Trust Company

We commenced business in 1998 and are now a Leading Professional and Corporate Services Group, located mainly in Cyprus (Head Office) and Malta. We provide Cyprus and Malta tax advice, company and fund formation, company management and corporate services to international clients seeking to optimize the tax position of their investments into Russia, the CIS, Ukraine, India and the European Union.

We are one of the biggest Independent, Full-Scope Multi-Disciplinary Professional Groups with in-house partners who are lawyers, accountants, ex-bankers, auditors, international and local tax practitioners / advisors and wealth managers...

providing the entire range of professional services needed under one roof... from formation... to liquidation!

A high-calibre team of professionals

The Group is headed by Aris Kotsomitris who is recognised as one of the leading tax experts in Cyprus. We employ a 75 - strong team of professional staff (2011) including UK-qualified accountants and lawyers, ex-bankers, specialized tax consultants, MBA's and graduates of top European Universities.

Our Chairman and managers are full members of a number of prestigious international - tax, legal & accounting - associations, institutes and networks. They regularly attend specialised Cypriot and Maltese tax and international tax seminars and conferences in Cyprus, Malta and abroad and present or publish journals, reports and tax updates for our clients.

Prestigious professional memberships

- ICAEW** - The Institute of Chartered Accountants of England & Wales
- ACCA** - The Chartered Institute of Certified Accountants of the UK
- ICPAC** - The Institute of Certified Public Accountants of Cyprus
- CBA** - The Cyprus Bar Association
- ITPA** - The International Tax Planning Association
- STEP** - The Society of Trust & Estate Practitioners
- EATI** - The European - American Tax Institute
- IFA** - The International Fiscal Association
- IoD** - The Institute of Directors
- AOA** - The Asia Offshore Association
- IFSP** - The Institute of Financial Services Practitioners (Malta)

www.fbscopyprus.com
www.fbsmalta.com



A network of professional associates – intermediaries

The majority of our clients have been referred to us by members of our international professional intermediaries' network (accountants, tax consultants, lawyers, consultants, bankers, stockbrokers).

Typically, FBS is the provider of the "Cypriot, Maltese and UK element" of international tax structures set up by international tax planners and advisors, for their clients.

An international direct client base

We also provide our services directly to final clients internationally; individuals, families, companies, multinational corporations and financial institutions.

Corporate client profiles

Broadly, our services are aimed at the following types of client activities (not an exhaustive list):

- International trading (import, export, commissions' agency)
- Marketing and distribution
- Companies with real or financial investments internationally
- Holding companies
- Royalty, patent & trademark companies
- (Group) finance companies
- Engineering & construction
- Banks, leasing & insurance

- Shipping companies, ship management & maritime operations
- Internet & E-commerce
- Printing & publishing
- Head office operations
- Administration & treasury management
- Employment companies & executive recruitment
- Financial services
- Securities trading
- Professional services companies

Individual client profiles

- High net worth individuals & families
- Wealth inheritors
- Expatriates working, living or retired overseas
- Entrepreneurs, executives & professionals
- Entertainers, authors & athletes
- Intellectual property owners
- International Investors

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Due diligence in service provision

We follow due diligence and know-your-client procedures in providing our services; as provided by local and EU Law or Regulation and professional best practice.

Tax services and international tax structuring

We provide domestic tax advice and tax compliance, as well as international tax structuring involving the use of Cypriot, UK and Maltese companies and other entities in international tax structures; on their own or combined with entities resident in other offshore and/or onshore jurisdictions.

Company formation - in Cyprus, Malta and other jurisdictions

Cyprus and Malta are our main jurisdictions but we also register companies in a select number of other jurisdictions (offshore and onshore, such as the UK, BVI, Seychelles and others).

Comprehensive corporate, accounting and trustee services

We provide comprehensive corporate services including management, representation and trustee services, company secretarial and legal services, administration and professional services, bookkeeping, accounting, opening of bank accounts and banking support services.

Company management services

This service is preferred by clients who require us to provide real management and control and/or substance to their companies, fully evidenced by supporting minutes and other appropriate documentation and facts (such as rented office space, staff, "active" BOD, invoicing, bank management etc.), subject to specific requirements.

It is increasingly important, especially for high levels of profits, to establish substance in order to reinforce the tax residence

criterion. Tax residence often requires the management and control of the company to be exercised locally. Tax residence is of paramount importance in order to avail of low tax regimes and/or access double tax treaty networks. Substance, a strong tax residence and business - economic purpose are increasingly desired ingredients in international tax structures.

Audit services

A comprehensive range of audit services, including statutory audit of Cypriot and Maltese legal entities, is provided by our recommended network firms. The firms are registered audit firms and full members of local regulated auditing bodies.

Full service international family office services and estate planning

Aimed at high net worth families (HNWF), our full service family office offers effective financial coordination and management in that it performs, coordinates and manages all of the professional services required by HNWFs internationally (legal, accounting, tax, cash flow, asset - investment management, insurance and others).

We serve a limited number of client families and maintain complete and highly confidential knowledge of their overall financial situations, their ongoing distinctive needs and their identified family objectives.

FBS essentially functions as a trusted family advisor - an extension of the family.

Unbranded serviced office space and virtual office services

We provide unbranded premium serviced office space (Cyprus) in centrally located landmark buildings at competitive rates and exclusive service levels (necessary for proper substance in corporate structures) as well as full virtual office services at very competitive rates.

www.fbscopyprus.com
www.fbsmalta.com



For the international client
seeking high responsiveness
and exceptional quality of service...

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* FBS operates from fully fledged offices in Nicosia (head office), Malta, Athens, Thessaloniki, UK and The Seychelles. All our offices are located in the "heart of the city's" business district" in modern and high-tech office buildings with full access to parking facilities for clients and staff, extensive conference room facilities and are fully equipped to best serve your business needs.



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