



FINANCIAL  
SERVICES

# TRIAIY & TRIAIY

LAWYERS

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**ORIGINAL  
THINKING  
AND  
DEDICATION  
TO OUR  
CLIENTS  
SINCE 1905**

As a UK overseas territory located on the European Continent, Gibraltar offers tax, operational and lifestyle advantages which are second to none for those looking to undertake financial services and investment business. These advantages are coupled with the security of high regulatory standards which meet EU requirements, a common law legal system largely derived from England and Wales and a jurisdiction that seeks to encourage and facilitate business.

Our Financial Services team has been at the forefront of Gibraltar's growth as a Financial Services jurisdiction and in particular in developing Gibraltar as a jurisdiction of choice for the establishment of investment services and investment funds. This has included contributing to Thomson Reuter's European Lawyer Reference on investment funds.

The Financial Services team have a wealth of experience in advising banks, payment institutions, investment funds, investment fund managers, investment fund administrators, asset and investment managers/brokers and insurance companies, intermediaries and managers. We have advised our clients on, and assisted with, the initial structuring and restructuring of licensable/licensed entities and ongoing regulatory matters such as licensing, passporting into other EU jurisdictions, the establishment of branches, distribution issues, the re-domiciliation of licensed entities and the transfer of regulated business. The disposal of financial services entities.

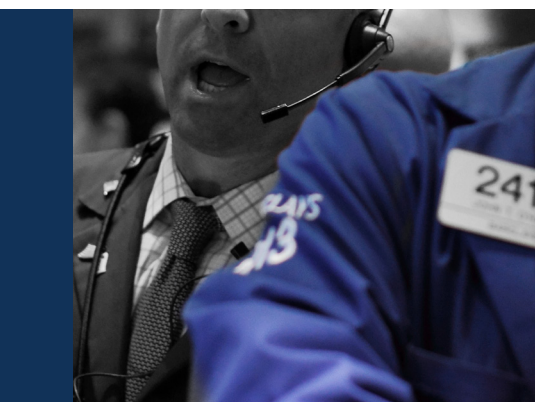
Our expertise provides the perfect platform for your introduction to Gibraltar and its advantages and we would be delighted to assist and advise you further in helping you to meet your business objectives.

**Our Expertise:**

- Private Funds
- Experienced Investor Funds (EIFs)
- Alternative Investment Fund Managers (AIFM)
- Alternative Investment Funds (AIFs)
- UCITS
- Non – UCITS Retail Funds
- Investment Funds Re-Domiciliation
- Asset/Investment Management & Brokerage
- Investment Fund Administration
- Banking
- E-money Institutions
- Payment Institutions
- Insurance Companies, Intermediaries & Managers
- Shariah Finance
- Blockchain Technology and Cryptocurrency
- Crowdfunding
- FinTech

**Why Gibraltar?**

- Firmly established and prosperous finance centre regulated to EU standards
- Low corporate tax rate – 10%
- Investment funds have the potential to be exempt from tax on investment income
- Capped income tax rate for High Executive Possessing Specialist Skills (HEPSS)
- Tax advantages for High Net Worth Individuals (HNWIs)
- No VAT, Capital Gains Tax (CGT), Inheritance Tax, Estate Duty or Withholding Tax
- Low income tax
- Common law legal system based on that of England and Wales
- Business language – English
- Multi-skilled & professionally qualified workforce
- No exchange controls
- Low operational costs



# TRIA Y & TRIAY

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**TRIA Y & TRIAY GIBRALTAR**

28 Irish Town, Gibraltar

**Telephone** +350 200 72020 **Facsimile** +350 200 72270 **Email** info@triy.com

[www.triy.com](http://www.triy.com)