

TAB 9



Maritime International Limited

MIL has been a leading provider of offshore companies, corporations, LLCs and trusts since 1990. We incorporate in all major jurisdictions, arrange offshore banking, brokerage and trading accounts and provide full service offshore company management as required by our international clients.

**** Offshore Companies, Corporations, LLCs and Trusts ****

In business since 1990, Maritime International Limited offers tax free offshore companies, corporations, LLCs and offshore asset protection trusts in safe jurisdictions such as the Seychelles, Nevis, Belize, Dominica, St. Vincent, Panama, Antigua, Western Samoa, Delaware (US), Bahamas and elsewhere. All incorporations are completed by our Government registered Attorneys and/or Trust Companies in the country of incorporation.



For **INCORPORATIONS CLICK HERE For A No-Obligation Quotation**

Or To Place A Secure Order

For **LLCs CLICK HERE For A No-Obligation Quotation Or To Place A Secure Order**

**** Offshore Company Banking & Trading Accounts ****

We arrange bank introductions and the opening of tax free offshore company bank and trading accounts in the Caribbean, South Pacific and Europe (including Switzerland, Austria and the Channel Islands). Internet banking and online trading is a specialty.

****OFFSHORE UPDATE****

The OECD's initiative against the so-called offshore "tax havens" is dead. The United States has officially declared its opposition to the OECD Committee's concept of harmful tax competition, as have other nations. It is the right of sovereign nations to have low or no taxes if they wish.

There is still a problem with the British Dependent Territories, as they are not sovereign nations. They will have to comply with the UK/EU/OECD requirements with respect to taxes and automatic information exchange. (These are: Anguilla, Bermuda, BVI, Cayman Islands, Montserrat and Turks & Caicos.)

**** Foreign Asset Protection Trusts ****

Protect your assets (including intellectual property and WEB SITES) from litigation through an inexpensive Foreign Asset Protection Trust domiciled in a sovereign, independent tax free offshore jurisdiction. Usually such Trust structures are combined with an Offshore Company for maximum asset protection. We have special experience in WEB SITE TRUST STRUCTURES.

**** Shipping & Pleasure Craft Registration ****

Maritime International Limited offers shipping and pleasure craft registration in the world's best, tax free, offshore marine centers.

**** Offshore Company Management Services ****

Maritime International Limited offers a full range of office services to assist you with the management and operation of your offshore company to meet your specific requirements. (Corporate Identity Package; Mail Forwarding, Invoicing Services, etc.)

**** International Health & Medical Insurance ****

Through BUPA International (UK), one of the world's largest insurers, we offer full medical coverage for people of all ages, everywhere in the world.

**** Second Citizenship and Second Passports Services ****

We offer legal second citizenships and second passport services for Dominica and St. Kitts. The Belize and Grenada passport programs have been cancelled by their respective Governments.

**** About Maritime International Limited ****

Established in 1990, Maritime International Limited is one of the world's oldest and most respected firms in the offshore industry, providing incorporation, management and financial services to OVER 400 COMPANIES AND TRUSTS, on behalf of our growing list of valued clients. Unlike other companies who exist only on the Internet, we maintain fully equipped and wholly owned offices in St. John's, Antigua, which our clients are welcome to visit. We also maintain either a law office or registered Trust Company in each jurisdiction (country) we offer.

Our Services Include the most complete and comprehensive selection of offshore business and financial services available. We are one of the oldest and most respected firms in the offshore industry, incorporated in 1990 as an overseas affiliate of our

parent consulting firm, founded in 1974. Our services are private and confidential.

Our Reputation is impeccable and appropriate references may be obtained through our attorneys and bankers.

The **Offshore Industry** is a very diverse field. At **Maritime International Limited** we pride ourselves on our ability to provide a personalized service that allows each of our clients to fulfill their own specific offshore needs.

PRIVACY: [Click here to view our Privacy Statement.](#)

Our Clients Write:

"...I must say I am extremely impressed with your service and will have no hesitation in recommending others to you..."
S.G. - CEO, Health Care Company

"...Thank you for all your hard work and attention to our business. It is really appreciated."
K.B. - President, E Commerce Business

"... In the Citizenship/Passport business
Maritime is the one and only ... "
J.S. - International Investment Counselor

"... Thank you for your advice. Everything went just fine ... "
E.L. - European Businessman

Maritime International Limited

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For more information, please fill out our [information request form](#).

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OFFSHORE BANKING, TRADING & E-COMMERCE MERCHANT ACCOUNTS



If You Are Interested in E-Commerce Merchant Accounts, [CLICK HERE.](#)

OFFSHORE BANKING & TRADING ACCOUNT SERVICES

Besides offshore companies and offshore investment services, **Maritime International Ltd** arranges introductions to offshore banks and brokers and the opening of offshore banking and trading accounts for personal or corporate use. We handle all document processing for you. You do not have to visit the bank. Depending on the bank selected, credit cards and/or debit cards are available. Some banks also offer loadable ATM cards. Internet banking is also available at some banks.

We strongly recommend that you open a bank account in a different jurisdiction from that of your offshore company. This increases the asset protection features of your corporate structure.

We offer offshore banking in the Caribbean, Europe, Channel Islands, Central America and the South Pacific.

We can open bank or trading accounts at any financial institution of your choosing. We also offer a list of banks and trading companies with which we have long standing relationships. For these institutions, we have all the necessary account opening documents in our offices. Details on banking options will be sent to clients and we will assist clients in choosing an appropriate financial institution for their needs.

Maritime International Ltd. will advise you on an appropriate bank and/or trader, depending upon your business requirements, account activity, size of funds, etc., once you have decided to proceed with the incorporation of an offshore company. Unlike other offshore providers, we complete all banking and trading account opening documents for you with the necessary corporate information, and send them to you for signature. Detailed instructions on the bank's requirements for documentation are also provided. We assist you with explanations and alternatives if you have any problems.

NOTE: We only open offshore bank/trading accounts for clients with whom we have an existing relationship, i.e. clients for whom we have or are incorporating companies, or for whom we have provided other services.

OUR GUARANTEE

Given our commitment to our clients and customer services, if, after meeting the bank's requirements the account still cannot be opened for whatever reason, we will either refund your money, or open your account at another bank of your choosing, free of charge.

If for some reason you decide, after we have completed and sent you all the bank account opening documents for signature, that you do not wish to proceed with the account, then we will refund you 50% of the bank or trading account opening fee.

FEES

Maritime's fees are as follows:

Personal Account	US \$350
Corporate or Trading Accounts: (For companies or trusts set up by us)	US \$350
Corporate or Trading Accounts (For existing companies and trusts)	US \$500
Credit/Debit Card	No charge if applied for at the same time as the bank account.
Courier or Registered Airmail	US \$50 courier or US \$30 registered airmail

OPTIONAL SERVICES

If you are located outside the US/Canada or major European centres, you may wish to consider our optional banking packages such as our **Basic Account Maintenance Services**. The reason is that communications with your offshore banks can be expensive in time and money, particularly where phone rates are high and/or lines are unreliable. Banks of course are also notoriously slow in phoning or faxing you back.

With Maritime's Basic Account Maintenance Services, one call to us and we handle the matter, whether it be tracing transfers, confirming balances, sorting out credit card problems, etc. And all at one low yearly fee of US \$200, plus communications costs. Our Basic Account Maintenance Services also includes our Banking Address Services, at no additional charge.

Alternately, you may wish to take advantage of our **Banking Address Services**. With this service all bank statements, credit/debit slips, etc. come to us. We either hold them or send them to wherever you direct. If we hold them and you wish to check statements, etc. you simply phone or fax us and we open them and read or fax details off to you; or we can scan them and send copies by E-mail. The cost is US \$75 per year, plus communications charges.

OFFSHORE BANK ACCOUNTS

Offshore banks may be classified into two categories as follows:

- **Category 1:** Major offshore investment banks with minimum opening balances of U.S.\$25,000.00 and over. Maritime International Ltd. recommends banks in Austria, Switzerland, Luxembourg, Singapore, Hong Kong, etc.
- **Category 2:** Private offshore banks with a minimum opening balance of U.S.\$1,000 to U.S.\$5,000. Maritime International Ltd. recommends banks in Antigua, Dominica, Isle of Man, Switzerland, Western Samoa, Belize, Latvia, etc.

We will provide details on offshore banks fitting the needs of your offshore corporate structure.

OFFSHORE TRADING ACCOUNTS

Offshore trading accounts may be classified into two categories:

- **Managed Accounts:** These are accounts managed for you by professional fund managers, in accordance with the direction you provide to them. Maritime International Ltd. recommends such brokers as LOM, Morgan Stanley, Wolverton Securities, etc. major banks such as Anglo Irish also have full investment facilities.
- **Self-Managed Accounts:** These are accounts where you do the trading yourself. Maritime International Ltd. recommends such brokers as Ameritrade, eTrade, Wall Street Access, etc.

WHAT IS OFFSHORE BANKING?

Because a bank is located in some place other than your home country or country of residence; this does not make it an offshore bank. An offshore bank must be specifically licenced as such under appropriate offshore banking legislation.

There are two different types of banking - regular onshore banking and offshore banking. Regular onshore banking is subject to the tax rules, foreign exchange rules and charges of whatever country the account is in. For example, we have a Royal Bank of Canada and a Bank of Nova Scotia here in Antigua but, they are local onshore banks and there are taxes on foreign currency transactions. They are also subject to foreign exchange regulations and are not covered by the offshore banking confidentiality and asset protection legislation.

Offshore banking on the other hand is tax free, there are no foreign exchange regulations attached to the accounts and all account information is confidential.

OPERATING YOUR OFFSHORE BANK ACCOUNT

While we can open offshore bank accounts anywhere, we usually recommend that new offshore company incorporations open a bank account in Antigua, Belize, Dominica, or Latvia for several reasons: the minimum opening balance is US\$1,000.00 to US\$5,000.00; opening documentation is simple and straightforward; and, if you or your company have any special banking requirements or any problems with the bank, we can readily assist you to solve your problems as we do for many, many clients. For high net worth clients we recommend such banks as the Anglo Irish Bank in Austria or Switzerland. Minimum opening balances are typically US\$25,000.00 for such banks, but personal service and privacy are excellent and you are assigned a personal banker.

Access to accounts can be by post, courier, fax, telephone, or the Internet. It is a simple matter to send a fax request for any transfers that are required, using a code word to confirm your identity to the bank. For security reasons we do not recommend Email.

Bank statements, credit/debit slips and other bank correspondence can be sent directly to you by the bank or to Maritime International Ltd for forwarding to you, whichever you wish.

Bank wire transfers are the fastest and most efficient method of sending and receiving funds. Bank drafts or cashier checks may also be used. Western Union or American Express is also available.

Travellers cheques up to US \$5,000 can be sent by courier or post for deposit to the account. Some offshore banks do not accept cash deposits and most have limits.

Personal checks are a problem because of the length of time that they take to clear through international clearing houses. Funds are not usable until the checks have cleared and this can take sometimes a month, if not more. A better method is to send a bank draft or cashier's check for deposit. Some banks will not accept cheques over US\$5,000.00 without special authorization in advance.

Please note that offshore banks do not carry deposit insurance. If you expect to deposit large sums of money, you should seriously consider opening accounts at several different offshore banks.

Our clients write.

"... Thanks a lot for your tremendous efforts..."
U.M - European Financier

"... Thank you for your fantastic assistance!..."
W.H - International Investor

"... A quick word of praise for your efficiency..."
C.H - Asian Based Entrepreneur

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For more information, please fill out our [information request](#) form.

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**OFFSHORE
COMPANIES,
CORPORATIONS,
LLCs & TRUSTS
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JURISDICTIONS)**

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OFFSHORE COMPANIES ARE OFFERED FOR: Seychelles, Nevis, Belize, Delaware (USA), Dominica, St. Vincent, Panama, Antigua, Western Samoa, Bahamas and others. All incorporations are completed by our Attorneys and/or Trust Companies, registered by the Government in the country of incorporation.

SHELF COMPANIES AVAILABLE: [Click Here For A Listing](#)

Maritime International Limited offers a full range of offshore services for the incorporation of offshore companies, opening of offshore bank accounts and other offshore financial and asset protection services. Our integrity has been proven through our long years of quality personal service to our clients.

Maritime International Limited handles offshore incorporations and bank introductions, as do many other firms, but we also give our offshore clients a few extras - like personal service and timely answers to their questions. We have staff who are skilled in administering offshore commerce utilizing innovative ideas and solutions to meet individual needs. We even offer discounts to repeat clients.

Maritime International Limited recommends the following jurisdictions as having the best offshore legislation, asset protection and privacy available. These countries are, in our opinion, the best independent jurisdictions on offer today.

All offshore company jurisdictions we offer are fully exempt from tax as are the bank accounts we open. At the present time, Seychelles offers the best value for the money. Consult Maritime International Limited with your particular requirements and we will be pleased to advise you on the best jurisdiction for your needs.

Jurisdiction	Remarks
Asia Pacific:	
<u>Seychelles</u>	Excellent tax free jurisdiction with the best asset protection. Location: Indian Ocean. 24 hour incorporation. Best prices. Bearer shares allowed. Document courier time is about three

	days more than Caribbean jurisdictions.
New Zealand	A New Zealand "onshore" company can be structured to operate as a tax free "offshore" company. Incorporation is quick and easy.
Western Samoa	Excellent legislation and privacy laws. LLC's and Creditor Controlled companies are also available. 24 to 48 hour incorporation. Low redomiciliation fees.
Caribbean:	
Nevis (LLCs)	Recognized internationally as the best tax free jurisdiction and structure for complete privacy. A good alternative to an IBC for those seeking the best offshore privacy. Excellent prices.
Nevis (Incorporations)	A safe, stable and long standing offshore jurisdiction with excellent legislation and privacy. 24 hour incorporation.
Dominica	An excellent Caribbean tax free jurisdiction with good privacy. 48 to 72 hour incorporation. Bearer shares are allowed but must be kept at the Registered Office.
St. Vincent (Incorporations)	Excellent Caribbean jurisdiction with good asset protection. 24 hour incorporations. Good prices. Bearer shares are allowed but must be kept at the Registered Office.
St. Vincent (Trusts)	An excellent Trust jurisdiction for Asset Protection Trusts, at very reasonable fees.
Antigua	More expensive than most but tax free with good privacy. Incorporation takes 7 working days.
Latin America:	
Panama	An inexpensive tax free jurisdiction with good privacy. Incorporation papers are in Spanish with official English translation included in the price. Incorporation takes 10 working days.
Belize	A popular English speaking jurisdiction in Central America. 24 to 72 hour incorporation. Bearer shares are allowed but must be kept at the offices of Maritime International Ltd.
United States:	
Delaware LLCs	A tax free jurisdiction for those who wish a US offshore company. LLCs in Delaware are similar to offshore LLCs as long as the LLC does no business in the US and has no US source income. Incorporation takes 7 to 10 business days.
Not Recommended:	
Bahamas	NOT CURRENTLY RECOMMENDED.
British Overseas Territories: BVI, Caymans, Bermuda,	NO LONGER RECOMMENDED as the EU/UK is extending the EU Savings Tax Directive to the Dependent

Anguilla, Turks & Caicos	Territories.
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Note: The incorporation times indicated in the above table do not include courier time or document processing time (usually a couple of days for each).

The offshore industry is changing dramatically. We do not now recommend offshore company incorporations or offshore bank accounts in the British Dependant Territories (Anguilla, Bermuda, BVI, Cayman Islands, Montserrat and Turks & Caicos). These have been traditional offshore jurisdictions for many years but the EU/UK is extending the EU Savings Tax Directive to the Dependent Territories and major changes are expected.

The offshore privacy and confidentiality features of these traditional jurisdictions are rapidly being eroded. The British Chancellor, Gordon Brown, has given the EU "unequivocal assurance" that automatic information exchange will be introduced into the UK's Caribbean Territories. "If necessary, we will legislate directly," he threatened, as some Territories have been resisting the UK directives. We strongly recommend that clients with offshore structures and bank accounts in these jurisdictions, redomicile to suitable independent sovereign countries.

[Click here](#) for further details on these major changes in the offshore industry.

- [Click Here](#) for information on offshore corporate structures applicable to the jurisdictions offered.
- [Click Here](#) for information on fees.
- [Click Here](#) to place an order using our **SECURE ORDER FORM**. If you get an error message or the form does not appear, [CLICK HERE](#).

Written comments from our satisfied clients.

"...Thank you for your perfect support and your assistance in all our activities..."

U.M. - European Financier

WHY CHOOSE MARITIME INTERNATIONAL LIMITED AS YOUR OFFSHORE REPRESENTATIVE?

- We incorporated our offshore business in 1990, and have a proven track record.
- Unlike other companies who exist only on the Internet, we maintain **wholly owned** offices in St. John's, Antigua which our clients are welcome to visit. We also maintain either a law office or registered Trust Company in each jurisdiction (country) we offer.
- We are located in an offshore jurisdiction ensuring the complete privacy and confidentiality of our services.
- We offer a number of the best jurisdictions available. Many other firms offer only a single jurisdiction and therefore cannot advise you on the options

suitable to **YOUR** needs.

- We offer a superior personal service with the ability to customize our services to your specific needs. When you contact us, you speak to a professional, not clerical staff.
- We have many years of experience in tailoring solutions to financial problems for clients worldwide.
- We are independent and not affiliated with any financial institution. We utilize the institution that best meets our clients needs.
- We respond promptly and efficiently. Call, fax or e-mail us ([email: maritime@candw.ag](mailto:maritime@candw.ag)) from anywhere in the world and we will respond to your requests. Unlike many financial institutions and others, we will even call you back!
- We can provide impeccable references from our attorneys and bankers who have known us for many years.

Maritime International Limited

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For more information, please fill out our [information request form](#).

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TAB 10





Antigua and Barbuda

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Offshore Advantages

- IBC's -
- Offshore Trusts -
- int'l Insurance -
- Offshore Banking -
- Residence -
- Ship Registration -
- Online Trading -
- Online Gaming -
- Request Quote -

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Achievement of financial privacy - In Antigua, it is an offence punishable by fine or imprisonment for a bank or trust officer to divulge personal details about a customer without his express permission. At any rate the affairs of an offshore company can only be enquired into where its principal is found guilty of a criminal offence in his country of residence and that offence is an offence for which he would have been criminally liable in the offshore jurisdiction had the same been committed there. In Antigua where there is no personal income tax, and as a corollary no sanctions for tax evasion, a disclosure of any information in aid of prosecuting an individual for tax evasion will not be countenanced;

Asset Protection - As a shield against harassment or vengeful lawsuits. Having your assets in an offshore company almost always makes its principal a more difficult target for a lawsuit and this is especially true if the shares in the offshore company have been placed in a trust. Three things are accomplished:

- i. The price of any assault on your assets is raised as the adversary is forced to sue in both the onshore and offshore jurisdictions which may be time consuming and costly, thereby reducing his eagerness to sue
- ii. Most often than not the offshore jurisdiction creates an environment less friendly to harassment and frivolous lawsuits and may reduce the litigant's chances of success
- iii. The lowering of your profile. Corporate tax returns, credit reports and other financial information may be readily available to the prospective claimant onshore, however the layers of financial privacy in the offshore jurisdiction, the value of the offshore corporation - or even that it exists - will not be easy to obtain

Minimization of inflation, currency and political and economic risks by way of currency diversification - As many of the banks in these jurisdictions allow for multi-currency accounts and transactions a company may have any account that it wants to have and in any currency. This is in fact a diversification of assets among as many dollar- bloc, Deutschemark-bloc, and yen-bloc currencies as is desired;

Avoidance of currency, capital and exchange controls allowing free movement of money across national borders - Establishing a network of offshore bank accounts owned by an IBC will create an international financial infrastructure capable of moving funds in any currency anywhere in the world. Any exchange control regime imposed in the home country will thereby be circumvented;

Protecting property against confiscation in forfeiture proceedings;

Use of the offshore company as a vehicle in estate planning - This provides a source of income for the beneficiaries or successors -in- title upon the demise of the principal of the IBC;

Limiting personal liability;

Raising capital through the sale of stock - The regulations governing this kind of transaction tend to be less burdensome in the offshore jurisdiction;

Transferring ownership - The shares held in an IBC may be easily sold and confidentially so. Therefore where the company has issued bearer shares, an anonymous transfer of ownership occurs every time the shares pass from one set of hands to another;

Reducing real estate transaction costs - As offshore companies can own real estate, should it decide to part with ownership in same, upon a closing it can avoid registration fees, stamp duties and notary fees by transferring the shares in the corporation as opposed to title itself.

We present this jurisdiction as premier jurisdiction more particularly so as it possesses those qualities that good jurisdictions should possess, those qualities being:

1. No tax
2. Political and economic stability
3. Absence of exchange controls, currency controls or capital controls
4. Absence of tax treaties
5. A welcoming governmental attitude
6. Modern incorporation laws
7. Simple incorporation procedures
8. Excellent communications and transportation
9. Good banking and professional services
10. An English Common Law System
11. English as the language of choice
12. Strict secrecy and confidentiality codes
13. Minimum corporate disclosure requirements
14. A central geographical location

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Antigua and Barbuda

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International Business Corporations

- IBC's -
- Offshore Trusts - **ANTIGUAN INTERNATIONAL BUSINESS CORPORATIONS (IBCs)**
- Int'l Insurance -
- Offshore Banking - [Types of IBCs](#)
- Residence - [Offshore Company Bank Accounts](#)
- Ship Registration -

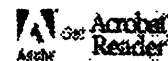
[Online Trading](#) - In an effort to establish itself as a modern offshore financial center, Antigua enacted in 1982, the International Business Corporations Act. It is recognized generally as the most modern and attractive piece of legislation of its kind in the Caribbean and is tailor-made to meet the needs of international businesses.

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The advantages offered by the Antiguan Act are hereinafter set out:

- An IBC is granted a guaranteed fifty year tax exemption, an exemption which applies to most forms of IBC income, dividends, interest and royalties paid by an IBC to foreigners.
- An IBC is exempt from exchange controls and the unrestricted operation of bank accounts is permitted.
- An IBC benefits from the absence of capital gains and estate taxes in Antigua.
- An IBC is not subject to mandatory auditing or minimum capital requirements.
- An IBC is not subject to Tax Treaties or Exchange of Information Agreements with any country other than the United Kingdom.
- An IBC may issue bearer shares and its stock may be issued with or without par value.
- An IBC may increase or reduce its authorized capital by way of an amendment to its Articles of Incorporation.
- An IBC may have a sole shareholder.
- An IBC may have a sole director and directors need not be natural persons.
- The officers and directors of an IBC need not be shareholders
- There are no citizenship or residence requirements for directors, officers or shareholders.
- Meetings of directors and shareholders may be held outside Antigua (Annual meeting of the directors and shareholders must be however convened in Antigua).
- Ordinary shareholder resolutions are carried by single majority of votes cast whereas certain extraordinary resolutions require approval of a two-thirds majority.
- Shareholders may vote by proxy.
- There are no requirement to file any corporate reports with the Government regarding any offshore activities.
- The records of the corporation shall be maintained at the registered office.
- An IBC is formed by two incorporators who are citizens and residents of Antigua, at least one of whom must be an attorney.
- An IBC is not subject to currency restrictions of any type.
- An IBC is a limited liability company.
- An IBC can be used for numerous purposes such as: (a) general commercial trading (b) financial management (c) holding investment securities offshore (d) ship ownership or real estate ownership (e) share ownership in other companies (f) leasing of assets
- There are generally limited filing requirements with respect to an IBC.
- There are inward and outward domiciliary provisions.

**IBC Bank
Account Setup**



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[Account Application](#)
[Corporation](#)
[Account Activity Information](#)
[Additional Services](#)
[Required](#)
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TYPES OF OFFSHORE COMPANIES

Holding Companies

A holding company by its very definition is a company whose business it is to hold shares in and to exercise management and control of other companies. Its uses include the collecting of dividends from the subsidiary which may in turn be reinvested free of tax. In the event of the sale of the shares in the subsidiary to a third party, profits are maximized there being no taxes payable on such sale.

Personal Investment Companies

The business of this kind of company is to invest in securities on behalf of its owners. Its major asset is usually a securities portfolio from which it will earn profits from trading and dividends in a low tax or no tax jurisdiction.

Import /Export Companies

These types of companies are ideal for transfer pricing strategies. Of course there are several variations to strategies but an illustration will suffice. Instead of buying inventory through an onshore company direct, goods may first be purchased by the offshore company which in turn sells the goods to the onshore company at an inflated price. The majority of the profit therefore remains in the offshore tax free company while the onshore company will operate at a loss and may even become entitled to the special tax concessions and/or government subsidies.

Shipping Companies

A company operating ships or aircrafts will incorporate in a jurisdiction under whose flag the ship operates thus avoiding direct or indirect taxes.

Professional Service Companies

These companies allow professionals to secure their income offshore as professional fees are paid directly into the offshore corporation, which company will in turn pay the professional some meagre sum for tax reporting purposes.

Intellectual Property Holding Companies

The use of this type of company is ideal for a developer or purchaser of intellectual property. The owner of a design or other intellectual property when sold naturally shall be entitled to royalties upon its reproduction. Those rights should be sold to the offshore company which will in turn license onshore companies to distribute the same. The offshore company may then receive the royalties from the onshore companies direct and the moneys once paid is tax free.

Finance Companies

A common use of an offshore holding company is to fund a secondary company through loans in circumstances where the secondary company is located in a country that allows for the deduction of interest on such loans as a business expense. This strategy enables a group of companies to in effect lend money to itself and collect interest income in a zero-tax jurisdiction while at the same time allowing the onshore government to subsidize interest earnings.

YOUR OFFSHORE COMPANY'S BANK ACCOUNT

Corporate and Trust Services (Caribbean) Limited can facilitate the opening of your bank accounts in a climate of absolute confidentiality. The offshore banks that we recommend are ideally suited in that they offer just the characteristics and facilities your company demands:

- correspondent banks in major- currency countries
- SWIFT global clearing system capability for bank to bank transfers
- offers cash card/debit card/credit card
- accepts cash deposits
- requires minimum references
- accepts instructions by mail/fax/phone

- computer records are held in-house
- reasonable bank charges
- will accept a power of attorney from local agent to transact account business on your behalf

The banking services offered will usually include:

- Call Accounts
- Current Accounts
- Saving Accounts
- Certificate of Deposits
- Money Market Accounts

Requirements

- Completed resolution authorizing the appointment of bankers
- Bank Reference
- Copy of identification page of passport or drivers licence
- A minimum deposit of US\$1000.00
- Specimen signature
- Verification of residential address

We at Corporate and Trust Services (Caribbean) Limited will facilitate this process by:

- Preparing all mandates and resolutions
- Submitting the full application to the bank
- Ensuring the swift completion of the process by the bank and advising the client of such completion.
- Facilitating communication between client and bank with respect to the account
- Receiving on the client's behalf all bank statements and advices issued by the bank

The above services are provided with respect to internationally accepted credit card applications. Note that credit cards must be secured by up to one and a half times the spending limit.

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The legal system is based on English common law. It is a part of the West Indies court system with the British Privy Council being the final appellate Court.

English is the official language of Nevis and St. Kitts.

Both Nevis and St. Kitts boast modern public utilities including communications systems.

Both the Federation Government and the locally elected Assemblies are based on the British parliamentary system. The Prime Minister of St. Kitts and Nevis holds a position akin to the Prime Minister of Canada, while the Premier of Nevis holds a position akin to a US State Governor or a Premier of a Canadian province. Nevis and St. Kitts are vigorous, conservative democracies and have an excellent education system with a literacy rate of 96%, the highest in the Western Hemisphere. The Freedom Foundation (in the United States) has declared the Federation of St. Kitts and Nevis as one of the 10 most free nations in the World.

Nevis and St. Kitts are located about 250 miles southeast of Puerto Rico in the Leeward Islands group of the Lesser Antilles.

The Federation of St. Kitts and Nevis is one of eight island governments using the Eastern Caribbean dollar (\$EC). It is pegged to the US dollar at a fixed rate of \$US 1.00 to \$EC 2.70. That rate of exchange has remained constant for over 20 years, and all eight participating Governments must agree on any change in currency value. It is a very stable currency.

Advantages

There are many benefits of going offshore in Nevis, 2 of which are tax avoidance and asset protection. Read on to find out more about these and other benefits available.

[More](#) →





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Offshore Advantages

- IBC's -
- Int'l Trust -
- LLC's -
- Request Quote -

WHY GO OFFSHORE?

People and companies use offshore trusts, corporations and limited liability companies for varied reasons. Among those reasons are:

Nevis Home 
CaribCats Home 

- Financial Privacy
- Legal Income, Capital Gain, Estate and Gift Tax Reduction
- Tax Reduction
- Asset Protection
- Protection From Inflation
- Asset and Currency Diversification
- Immunity to Domestic Law
- Higher Returns on Investment
- Estate Planning
- More Favorable Foreign Laws

WHY USE NEVIS?

Nevis has established a mix of new and modern international laws that, coupled with its extremely stable government and modern infrastructure, make it the premier offshore center in the World. The Nevis government continues to be very proactive in its development as an offshore center, allowing us to offer our clients a premier offshore base of operations:

- Highly experienced and knowledgeable international trust company such as Nevis Int'l Trust Co., Ltd
- An independent and stable government
- Modern telecommunications infrastructure
- Statutes that guarantee confidentiality
- Modern and progressive trust and company laws
- Statutes that provide tax exemption
- No tax information treaties with the United States
- One of the 10 most free countries in the world

In addition, Nevis is an excellent location for.

- Privacy
- Estate Planning
- Asset Protection
- Tax Reduction Planning
- Holding Investments
- Royalty and Licensing Ownership

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IBC's -
Int'l Trust -

Econ. Citizenship -
Exempt Insurance -
Offshore Banking -
Online Trading -
Request Quote -

[CaribCats Home](#)

Dominica

Dominica is an island of 289 square miles and is located between the French islands of Martinique and Guadeloupe in the North-eastern Caribbean or the Lesser Antilles. Notwithstanding its location and its strong French influences its official language is English.

Dominica is the "nature island" of the Caribbean a name befitting it as a consequence of its topography, rainfall, and vegetation. Forests cover over 60% of the country with scenery and rainforests so unique, making it attractive for the eco-tourist. The island boasts of 365 rivers and has hot springs and boiling lakes which endow it with tremendous potential for geo-thermal energy.

Although Dominica has had a chequered history of French occupation, the political system is based on the British Parliamentary System. Since its Independence from Britain in 1978 it has become a member of the Commonwealth Group of Countries, with the President as the ceremonial Head of State; however all executive power resides with the Prime Minister and his cabinet.

The island's economy is primarily agricultural, an agricultural sector almost entirely reliant on banana production. In recent years there has been a steady increase in the importance of tourism to the economy complimented by a thriving construction industry.

The currency used in Dominica is the Eastern Caribbean Dollar which is fixed to the United States Dollar at the rate of US\$1.00 to EC\$2.70. United States Currency however is legal tender on the island and can readily be used to purchase goods and services there. Its banking system is well established, serviced by international banks such as Barclays Bank PLC, Bank of Nova Scotia and Royal Bank of Canada which banks facilitate the inward and outward movement of funds with relative ease.

Dominica is one of the eight members of the Organization of Eastern Caribbean States, a member of the Eastern-Caribbean Central Bank and a member of the Caribbean Community and Common Market (CARICOM), a political and economic grouping of Caribbean States.

State of the art fibre-optic digital communications systems are available in Dominica and hence world-wide direct dialing and high speed internet access lines make communication easy. Airline connections from Caribbean hubs such as Barbados, Antigua and Puerto Rico into the island are readily available.

Dominica is attractive as an offshore haven for its political and economic stability, its excellent communications, unrestricted exchange control regime, the flexibility of its international business legislation and the opportunity to combine business and pleasure

Advantages

There are many benefits of going offshore in Dominica, 2 of which are tax avoidance and asset protection. Read on to find out more about these and other benefits available.

[More](#) →


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Offshore Advantages

- IBC's - Helping you to choose the type of Offshore Company you may wish to have
- Int'l Trust -
- Econ. Citizenship - Holding Companies
- Exempt Insurance -
- Offshore Banking - A holding company by its very definition is a company whose business it is to hold shares in and to exercise management and control of other companies. Its uses include the collecting of dividends from the subsidiary which may in turn be reinvested free of tax. In the event of the sale of the shares in the subsidiary to a third party, profits are maximized there being no taxes payable on such sale.
- Online Gaming -
- Request Quote -

[Dominica Home](#) 

[CaribCats Home](#)  **Personal Investment Companies**

The business of this kind of company is to invest in securities on behalf of its owners. Its major asset is usually a securities portfolio from which it will earn profits from trading and dividends in a low tax or no tax jurisdiction.

Import /Export Companies

These types of companies are ideal for transfer pricing strategies. Of course there are several variations to strategies but an illustration will suffice. Instead of buying inventory through an onshore company direct, goods may first be purchased by the offshore company which in turn sells the goods to the onshore company at an inflated price. The majority of the profit therefore remains in the offshore tax free company while the onshore company will operate at a loss and may even become entitled to the special tax concessions and/or government subsidies.

Shipping Companies

A company operating ships or aircrafts will incorporate in a jurisdiction under whose flag the ship operates thus avoiding direct or indirect taxes.

Professional Service Companies

These companies allow professionals to secure their income offshore as professional fees are paid directly into the offshore corporation, which company will in turn pay the professional some meagre sum for tax reporting purposes.

Intellectual Property Holding Companies

The use of this type of company is ideal for a developer or purchaser of intellectual property. The owner of a design or other intellectual property when sold naturally shall be entitled to royalties upon its reproduction. Those rights should be sold to the offshore company which will in turn license onshore companies to distribute the same. The offshore company may then receive the royalties from the onshore companies direct and the moneys once paid is tax free.

Finance Companies

A common use of an offshore holding company is to fund a secondary company through loans in circumstances where the secondary company is located in a country that allows for the deduction of interest on such loans as a business expense. This strategy enables a group of companies to in effect lend money to itself and collect interest income in a zero-tax jurisdiction while at the same time allowing the onshore government to subsidize interest earnings. Your offshore company's bank account

Corporate and Trust Services (Caribbean) Limited can facilitate the opening of your bank accounts in a climate of absolute confidentiality. The offshore banks that we recommend are ideally suited in that they offer just the characteristics and facilities your company demands:

- correspondent banks in major- currency countries
- SWIFT global clearing system capability for bank to bank transfers
- offers cash card/debit card/credit card
- accepts cash deposits
- requires minimum references
- accepts instructions by mail/fax/phone
- computer records are held in-house
- reasonable bank charges
- will accept a power of attorney from local agent to transact account business on your behalf

The banking services offered will usually include:

- Call Accounts
- Current Accounts
- Saving Accounts
- Certificate of Deposits
- Money Market Accounts

Requirements

- Completed resolution authorizing the appointment of bankers
- Bank Reference
- Copy of identification page of passport or drivers licence
- A minimum deposit of US\$1000.00
- Specimen signature
- Verification of residential address

We at Corporate and Trust Services (Caribbean) Limited will facilitate this process by:

- Preparing all mandates and resolutions
- Submitting the full application to the bank
- Ensuring the swift completion of the process by the bank and advising the client of such completion.
- Facilitating communication between client and bank with respect to the account
- Receiving on the client's behalf all bank statements and advices issued by the bank

The above services are provided with respect to internationally accepted credit card applications. Note that credit cards must be secured by up to one and a half times the spending limit.

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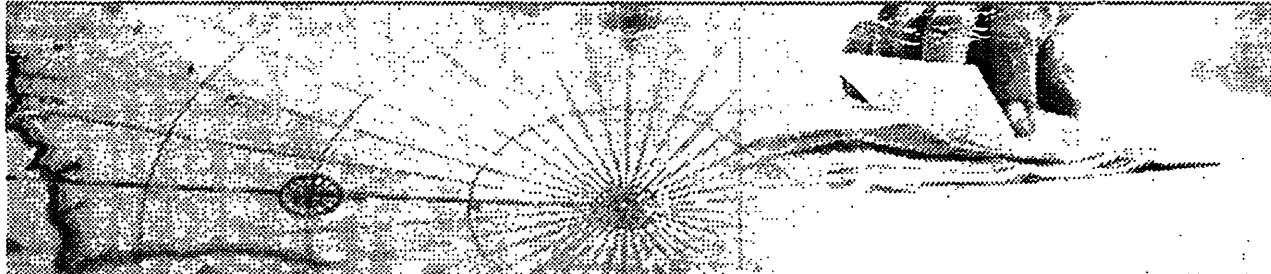
TAB 11

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Business Banking Products & Services
Choose One...

Private Banking Products & Services
Choose One...

Products

Private Card Services

GBC offers a wide range of card services to Private Banking clients. Our team will work with you to identify the offering that best meets your needs. Our clients look to us to gain access to capital for:

- Major purchases or investments, including new homes, yachts, airplanes, or a child's education;
- Large tax payments;
- New business ventures;
- Accounting, law, venture capital, and other partnerships.

We also offer Gold Visa and MasterCard services to our Private Banking clients.

To apply, click on the yellow "Apply for an Account" button at the top right of this page.

[Apply for](#)

[Of Interest](#)



[Click here to request further information](#)

Global Gold Cards



GBC is a principal member of Visa International and MasterCard International. At Global, we offer several credit card products to meet your specific banking needs. These are as follows:

- Visa-Credit
- Visa Gold (Individual)
- Visa Gold (Corporate)

Visa-Debit

- Visa Electron Stored Value Debit Card

MasterCard

- MasterCard Gold (Individual)
- MasterCard Gold (Corporate)

You may also set your own limit, by maintaining a deposit equivalent to 150% of the required credit limit.

The minimum limit for a Classic card is \$1,000 and \$5,000 for a Gold.

Benefits

- Offers unparalleled convenience and security in accessing funds internationally;
- Honored by major airlines, car rental companies, hotels and restaurants around the world;
- Obtain cash advances at most financial institutions worldwide;
- Cash can be obtained through a global network of automated teller machines (ATM's);
- You may issue standing order payments or direct payments from your account(s) to meet credit charges;
- No finance fee is charged if you make your payment before or on the due date.

To apply, click on the yellow "Apply for an Account" button at the top right of this page.

Stored Value Debit Cards

GBC offers stored value debit cards through its relationship with Visa Electron. Visa Electron can be used for payment at more than 12 million electronic merchants around the world, on the Internet and for cash withdrawals at more than 840,000 ATMs.

Our stored value debit cards are very easy to use. Whether you use them at an ATM or to make a purchase online or at an electronic merchant, they work just like a Visa card and can be used wherever Visa Electron cards are accepted.

Features and Benefits

- No credit Check Required
- Use Like A Visa Credit Card
- World Wide acceptance

- Use to make hotel Reservations
- Keep Transactions Private

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TAB 12

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1 BETTY H. RICHARDSON
2 UNITED STATES ATTORNEY
3 CELESTE K. MILLER
4 ASSISTANT UNITED STATES ATTORNEY
5 DISTRICT OF IDAHO
6 WELLS FARGO CENTER, SUITE 201
7 877 WEST MAIN STREET
8 BOISE, IDAHO 83702
9 TELEPHONE: (208) 334-1211
10 MAILING ADDRESS: P.O. BOX 32
11 BOISE, IDAHO 83707

CLERK OF DISTRICT COURT
BOISE, IDAHO

12 UNITED STATES DISTRICT COURT FOR THE DISTRICT OF IDAHO

13 UNITED STATES OF AMERICA
14 vs.
15 VERNON E. BARTON,
16 Defendant

CR 99-082-S EJL
Criminal No.
PLEA AGREEMENT

17 Pursuant to Rule 11(e)(1)(A) of the Federal Rules of Criminal
18 Procedure, the undersigned Assistant United States Attorney for
19 the District of Idaho, and Defendant Vernon E. Barton, through his
20 attorney, Dennis L. Perez, have engaged in discussions and have
21 reached an agreement which contemplates the entry of a plea of
22 guilty as follows:

23 1. Defendant shall plead guilty to the sole Count of the
24 Information herein, which alleges subscribing to a false tax
25 return, a violation of 26 U.S.C. § 7206(1). Defendant admits to

26 PLEA AGREEMENT-1

1 having failed to report income on tax returns for the years 1994,
2 1995 and 1996; in the approximate amounts of \$22,387.00,
3 \$73,450.00 and \$47,676.00, respectively, and he agrees to
4 cooperate with the Internal Revenue Service in the assessment and
5 collection of any and all taxes he owes.

6 2. The United States agrees not to prosecute Defendant or
7 his spouse with any other federal criminal charges, based on
8 information now known to the government, related to the filing of
9 individual income tax returns by Defendant and his spouse during
10 the calendar years 1993 through 1996, inclusive, except as
11 provided herein.

12 3. The United States agrees to recommend that the Defendant
13 be sentenced at the low end of the Guidelines Range the Court
14 finds applicable; that a sentencing enhancement for sophisticated
15 concealment does not apply in this case; that defendant be
16 considered to have accepted responsibility; that he be ordered to
17 file amended and corrected individual income tax returns with the
18 Internal Revenue Service for the calendar years 1994, 1995 and
19 1996; and that he enter into a payment agreement with the Internal
20 Revenue Service for any and all taxes due and owing within 90 days
21 of the commencement of a period of supervised release or
22 probation.
23

24 4. This agreement further anticipates that Defendant has and
25 will continue to cooperate completely and truthfully with the
26

PLEA AGREEMENT - 2

1 United States in its investigation and prosecution of others
2 involved in the tax evasion schemes in which defendant admits
3 having participated. If the defendant's cooperation and testimony
4 is of substantial assistance to the government in its
5 investigation and prosecution of others, and if the defendant
6 fulfills all other conditions of this Plea Agreement, the
7 government agrees to file with the Court a motion pursuant to
8 U.S.S.G. § 5K1.1, permitting the Court to sentence Vernon E.
9 Barton to less than the otherwise applicable guidelines range.
10 Defendant understands and agrees that the evaluation of his
11 cooperation shall be made by the government. Defendant further
12 understands that this plea agreement does not bind the Internal
13 Revenue Service in the civil assessment of taxes, interest or
14 penalties for any filing period with regard to him. Likewise, the
15 plea agreement does not bind the Defendant in any civil
16 proceedings with the Internal Revenue Service.

17
18 5. The defendant states that he is aware of the following
19 rights he has: an absolute right to plead not guilty and persist
20 in that plea; a right to be tried by a jury and to the assistance
21 of counsel at that trial; the right to not testify against himself
22 or not to be compelled to incriminate himself; the rights to
23 present witnesses and to confront and cross-examine witnesses on
24 his own behalf at trial; and a right to require the United States
25

26 PLEA AGREEMENT - 3

1 to prove its entire case, including each of the following elements
2 of the counts of conviction, beyond a reasonable doubt:

3 On Count One:

4 First, the defendant willfully made or
5 subscribed an individual income tax return for
6 1995; and

7 Second, said tax return contained a
8 written verification that it was made under
9 penalty of perjury; and

10 Third, defendant did not believe said tax
11 return to have been true and correct as to
12 every material matter.

13 6. The United States would prove the following facts at
14 trial in support of the elements of the count of conviction:

15 Vernon E. Barton, an Idaho physician, practiced medicine in
16 Payette, Idaho, under the business name of Barton & Carroll, P.A.,
17 since approximately 1981. Beginning in approximately 1994, Dr.
18 Barton became involved with his medical practice partner, Dr.
19 Ronald E. Carroll, in a scheme using foreign and domestic trusts
20 to defeat the payment of tax. This scheme had been previously
21 introduced to Dr. Carroll by abusive trust promoters Paul Harris
22 and Les Retherford.

23 Also during the late 1980s and early 1990s, Dr. Barton began
24 investing in legitimate business endeavors such as assisted living
25 facilities and related real estate ventures with Dr. Carroll and
26 others. In 1994, pursuant to the tax evasion scheme, Dr. Barton
27 began diverting partnership profits from assisted living

28 PLEA AGREEMENT - 4

1 facilities and related real estate ventures through a series of
2 entities known as "Colatos," and later "Trusts" created and
3 controlled by Dr. Carroll.

4 These sums would be paid as "management fees" rather than
5 taken by Dr. Barton as income. Income in 1995 was deposited in
6 local bank accounts opened in order to transfer said income to
7 bank accounts in the Turks and Caicos Islands which were
8 controlled by Paul Harris. Mr. Harris would then disburse sums to
9 Dr. Barton by transfers or deposits to bank accounts Dr. Carroll
10 maintained in the Turks and Caicos Islands and/or in the Channel
11 Islands. Dr. Carroll would then disburse sums to Dr. Barton by
12 transfer or deposits to a bank account Dr. Barton controlled in
13 the Channel Islands. Dr. Barton would then access these funds
14 with debit cards, which funds were used for ordinary living or
15 "personal inurement."
16

17 When Dr. Barton subscribed to his 1995 individual income tax
18 return, he knew he had funds on deposit in a foreign bank account,
19 but his return falsely failed to so indicate or to respond to the
20 follow-up query of the name of the country in which said account
21 was located, Schedule B, Lines 11a and 11b, on said return.

22 7. The defendant understands that by pleading guilty he
23 waives the right to trial by jury; that no trial will, in fact,
24 occur; and that the only thing remaining to be done after this
25 plea is taken will be the hearing at the time and date set for
26

PLEA AGREEMENT - 5

1 sentencing, at which only matters concerning the nature of the
2 sentence to be imposed are to be heard and decided by the Court.

3 8. The defendant further understands that the United States
4 Sentencing Guidelines are applicable to this case and that the
5 Court, which will not be bound by any recommendation of the United
6 States, the defendant or his counsel, will determine his
7 applicable guidelines range and sentence. For sentencing
8 purposes, the parties stipulate and agree that the tax loss amount
9 in this case is \$40,182.00. The defendant understands that
10 whether to depart and to what extent if the government makes a
11 motion under 5K1.1 are issues committed solely to the discretion
12 of the Court, and if the Court does not grant such a motion the
13 defendant will not be given an opportunity to withdraw his guilty
14 plea.

15 9. The defendant states to the Court that he is aware of the
16 maximum penalties that could be imposed on the count of conviction
17 as follows: three years incarceration, followed by a one year
18 period of supervised release, and/or a fine of \$250,000.00, and
19 costs of prosecution.

20 10. The defendant further states that he understands that the
21 sentence to be imposed rests within the sole discretion of the
22 Court, which will not be bound by the recommendations of the
23 United States Attorney or the defendant or defense counsel.

24

25

26

PLEA AGREEMENT - 6

1 11. The defendant and his attorney state that this agreement
2 constitutes the entire agreement between the defendant and the
3 United States and that no other promises or inducements have been
4 made, directly or indirectly, by any agent of the United States,
5 including any Assistant United States Attorney, concerning any
6 plea to be entered in this case. The defendant further states
7 that no person has, directly or indirectly, threatened or coerced
8 him to do, or refrain from doing, anything in connection with any
9 aspect of this case, including entry of a plea of guilty.

10 12. Counsel for the defendant states that he has read this
11 agreement; has been given a copy of it for his files; has
12 explained said agreement to his client; and that, to the best of
13 his knowledge and belief, the defendant understands this
14 agreement.

15 13. The defendant states that he has read this agreement or
16 has had said agreement read to him; he has discussed the agreement
17 with his attorney, and he understands it.

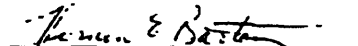
18 14. The defendant is aware of the special assessment charge
19 he owes of \$100.00, pursuant to Title 18, United States Code,
20 Section 3013, which he agrees to pay prior to or at the time and
21 place of sentencing.


22 15. The defendant hereby waives any right to raise and/or
23 appeal and/or file any post-conviction writs of habeas corpus
24 concerning any and all motions, defenses, probable cause
25

26 **PLEA AGREEMENT - 7**


1 determinations, and objections which he has asserted or could
2 assert to this prosecution and/or to the Court's entry of
3 judgment, including restitution, against him. This waiver does
4 not include, however, the imposition of sentence under 18 U.S.C.
5 § 3742 (sentence appeals) or a post-conviction claim of
6 ineffective assistance of counsel based upon facts discovered
7 subsequent hereto.

8 DATED this 21 day of April, 1999.

9
10
11 
12 Vernon E. Barton
13 Defendant

14 
15 Dennis L. Perez
16 Attorney for Defendant

17 BETTY H. RICHARDSON
18 United States Attorney
19 By

20 
21 Celeste K. Miller
22 Assistant United States Attorney

23
24
25
26 PLEA AGREEMENT - 8