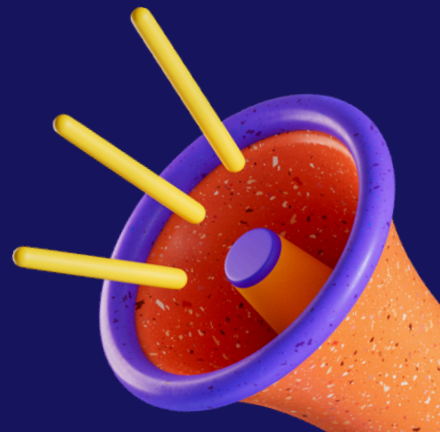


DISCOVER THE CURACAO INVESTMENT COMPANY (CIC)

**CURIOUS ABOUT HOW YOU CAN
INVEST SMARTLY OR PAY LESS TAX ON
YOUR DIVIDENDS?**

**GET TO KNOW THE CIC AND DISCOVER
UNIQUE TAX BENEFITS!**





WHAT IS A CIC?

A CIC is a fiscally attractive investment vehicle.

Under certain conditions, you do not have to pay tax on income from your investments, such as shares, bonds or intellectual property.



WHY A CIC?

0% corporate income tax

A CiC is subject to a 0% tax rate on profits, meaning you enjoy a higher return on your investments.

No dividend tax

Curaçao does not have a withholding tax on the payment of dividends.



WHY A CIC?

0.78% effective rate on dividends

As a shareholder, you enjoy your dividend benefits in income tax at an effective rate of 0.78%.

The advantage of the CIC is that you do not pay income tax and premiums on the dividends you actually receive, but on a fictitious return.



WHY A CIC?

0.78% effective rate on dividends

You pay 19.5% income tax (plus social security contributions) on this fictitious return. The fictitious return is set at 4% of the value of the CIC shares ($19.5\% \times 4\% = 0.78\%$).

THE CONDITIONS



Establishment

The CIC must be established through a notary.

Register of ultimate beneficial owners

A register is kept of everyone who has more than 10% of the shares in the CIC.

THE CONDITIONS



Management

The director of the CIC must reside or be established in Curaçao.

A local trust office can also act as a director.



THE CONDITIONS

Limited activities

The CIC may focus on financing, investments, share management and the development and exploitation of intellectual property.

Annual accounts

An independent expert checks the annual accounts annually and confirms that the tax conditions are still being met.



THE CONDITIONS

Real presence

The CIC must have qualified personnel, whether or not employed, in Curaçao to carry out its activities.

- The CIC must have a certain level of operational costs that corresponds to the size of the CIC's activities.
- Core activities, such as investment decisions or asset development, must take place in Curaçao.



PAY ATTENTION!

It is important that all conditions are met!

If this does not happen, the CIC may be subject to the regular corporate income tax rates.

But don't worry, we can guide you to ensure that you retain the benefits of the CIC and continue to enjoy the tax advantages!



WHY ACT NOW?

Increase your returns and save taxes with a CIC as a holding company.

Does this sound interesting?

Contact us to discuss how a CIC can help you achieve your investment goals!



CONTACT UIS



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[Book your consultation here!](#)

