

# Available Labuan business structures

## A Labuan Companies

### A Labuan Company (LC):

- Is incorporated or registered under Labuan Companies (Amendment) Act 2022
- May be a company limited by shares or by guarantee or an unlimited company
- Able to participate in business activities
- Would need to be licensed if it intends to undertake businesses as defined under the Labuan Financial Services and Securities (Amendment) Act 2022 or the Labuan Islamic Financial Services and Securities (Amendment) Act 2022
- Can own controlling stakes in a Malaysian domestic company
- Residents and non-residents of Malaysia are permitted to establish LC
- 100% foreign ownership allowed

### Characteristics:

- It must have at least one of whom shall be a resident director and one resident secretary
- There is no minimum capital and no authorized share capital requirements
- The shares issued shall have no-par or nominal value
- It is a requirement to have a registered office in Labuan which is the office of the resident secretary
- Incorporation within 24 hours
- No bearer shares are allowed
- Accepted for listing at key international exchanges include:
  - a. National Stock Exchange of Australia
  - b. Hong Kong Stock Exchange
  - c. Singapore Exchange
  - d. NASDAQ Dubai

## B Labuan Protected Cell Companies

### Labuan Protected Cell Companies (POC):

- May be incorporated as a LC or converted from an existing LC. It is a limited liability company with a legal entity that has the ability to form "cells"
- Has the ability to hold assets or investments divided into a number of classes to cater to the different objectives of different individual investors, while at the same time preserving the independence of each cell

### The cells of a Labuan POC:

- May act as a core for holding non-cell assets or general assets
- May comprise of any number of cells with the intention of segregating and protecting the assets of each respective cell
- Each respective cell is ring-fenced, thus protected from the debts and liabilities of the other cells
- Neither the core nor the individual cells created are separate legal entities. However, each cell is legally segregated from any other cell and each has sufficient attributes to conduct business independently under the "umbrella" of the Labuan POC

### A Labuan POC shall only conduct:

- Labuan captive insurance or captive lawful business
- Business as a mutual fund or Islamic mutual fund

### Why set up a POC?

- Flexibility in managing risk portfolios and funds
- An efficient tax planning tool
- An effective asset protection tool

## C Partnerships

### Types of Partnerships:

#### 1 Labuan Limited Partnership (LP)

- A Labuan LP is a business entity comprising two or more partners
- The minimum number of partners for a Labuan LP is two, i.e., one general partner and one limited partner; the maximum number of partners allowed is fifty
- Partners may be a corporation except for firms which are set up for professional practices, in which case it must consist of natural persons only and supplemented with professional indemnity insurance coverage issued by an insurer approved by Labuan Financial Services Authority
- The Labuan LP is a taxable entity under the Labuan Business Activity Tax Act 1990 and can avail itself to the tax exemptions similar to other Labuan Entities, subject to satisfying the conditions

#### 2 Labuan Limited Liability Partnership (LLP)

- A Labuan LLP is a business entity comprising two or more partners who operate or manage a business together
- The Labuan LLP is an alternative corporate business form that gives the benefits of limited liability of a company and the flexibility of a partnership
- It is capable of entering into contracts and holding property in its own name. The minimum number of partners for a Labuan LLP is two
- A Labuan LLP permits a partner to be shielded from liability for partnership obligations created by the misconduct of another partner or person
- It protects members from personal liability, except to the extent of their investment in the Labuan LLP
- The Labuan LLP is a taxable entity under the Labuan Business Activity Tax Act 1990 and can avail itself to the tax exemptions similar to other Labuan Entities, subject to satisfying the conditions



# List Of Labuan Companies Labuanibfc

**Katrin Zwirgmaier**



## List Of Labuan Companies Labuanibfc:

**Global Forum on Transparency and Exchange of Information for Tax Purposes Peer Reviews: Malaysia 2011 Phase 1: Legal and Regulatory Framework** OECD,2011-10-26 This publication reviews the quality of Malaysia's legal and regulatory framework for the exchange of information for tax purposes *The Report: Malaysia 2008 - Oxford Business Group*,2008

**The Report: Malaysia 2014** Oxford Business Group,2014-12-08 Malaysia's natural resources and its well educated population are some of the many credentials that keep the country in good stead with priorities centred on preparing for the ASEAN Economic Community in 2015 and steering the policy framework toward more inclusive political representation The economy is built around global trade and the government is working to encourage greater private investment Malaysia's GDP per capita is the highest in South east Asia with the exception of smaller countries like Singapore and Brunei Darussalam reaching 10 548 in 2013 based on a GDP of 307 25bn and a population of almost 30m The country produces 39% of the world's palm oil and 44% of its exports and Increasing global demand for the commodity Bodes well for the industry Malaysia has seen its stock rise in the World was Bank's Annual the Ease of Doing Business report moving up to 6th position in 2014 from 8th the previous year's Avatar Recent times have seen the Government push hard for a Greater role for the private sector in the country's development with the various Government Programmes aiming to boost Transparency accountability and Sustainable Growth The overall aim of these plans is to elevate Malaysia to become a high income country by 2020

**Islamic Banking & Finance in South-East Asia** Angelo M. Venardos,2012 Islamic Banking and Finance in South East Asia by Angelo M Venardos has been a must read since its first edition in 2005 and has already been translated to Arabic Now in its 3rd edition the book offers important updates you can look forward to starting with the foundations of Islamic banking developments and issues The reader is then treated to a timely survey of Islamic banking in five South east Asian countries Most of these chapters have been completely revamped from the last edition One additional chapter has been added on Islamic Succession Planning which introduces an increasingly essential aspect of Muslim life that of managing one's wealth now and in the afterlife Whether you are new to the topic or a practitioner in the industry you will appreciate the accessible way in which the book is written According to the Asian Journal of Comparative Law the book gives a broad overview yet manages to achieve this in a rather slim volume while providing depth of analysis at the same time

**Global Forum on Transparency and Exchange of Information for Tax Purposes Peer Reviews: Malaysia 2014 Phase 2: Implementation of the Standard in Practice** OECD,2014-04-24 This book contains the 2014 Phase 2 Global Forum Peer Review report for Malaysia *Quarterly Bulletin*,2007 [Global Forum on Transparency and Exchange of Information for Tax Purposes: Malaysia 2019 \(Second Round\) Peer Review Report on the Exchange of Information on Request](#) OECD,2019-07-30 This report contains the 2019 Peer Review Report on the Exchange of Information on Request of Malaysia [Capital Market Development in Malaysia](#),2014 **Asia-Pacific Securities Markets** Matthew Harrison,2003 [Doing](#)

Business in Malaysia ,1997      **Economic Report** Malaysia. Kementerian Kewangan,2005      **The Australian Journal of Asian Law** ,2004      International Tax Havens Guide ,2002      **Malaysian Master Tax Guide** ,1998      **Worldmark Encyclopedia of the Nations: Asia & Oceania** ,2007      *Bulletin for International Fiscal Documentation* International Bureau of Fiscal Documentation,1999      **Business** Perseus Publishing,2002-08-15 A landmark in reference publishing this resource covers virtually every aspect of the world of business It contains clear concise text plus profiles of 150 countries and biographies of management pioneers Includes 150 maps and 700 illustrations      Asiamoney ,2008-02      **Taxes and Investment in Asia and the Pacific** ,1978      *An Almanack...* Joseph Whitaker,1909

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