

# 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



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