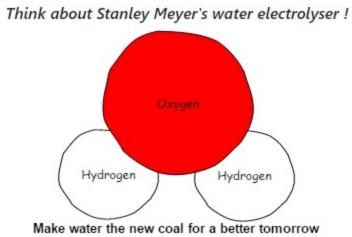
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Capital duty on issurance of shares	
Company	Capital duty on issurance of shares
Bahamas IBC	Yes but IBC is exempt
Andorra Private Limited Company	No
Andorra Private Anonymous Company	No
Barbados IBC	No
Barbados ISRL	No
Belize IBC	No
Bermuda Exempt Company	No
BVI IBC	No
Cayman Exempted Company	Yes, CI\$50
Cayman Exempted Limited Duration Company	Yes, CI\$50
Cayman Ordinary Non-Resident Company	Yes, CI\$50
Cyprus Private Company	Yes, starting from €103 depending on capital structure
Cyprus Public Company	Yes, starting from €103 depending on capital structure
Gibraltar Non-Resident Company	Yes, GBP£10
Egypt Limited Liability Company (LLC)	Yes
Guernsey Limited Company	No
Hong Kong Private Company	No
Hong Kong Public Company	No
Ireland Private Company	No
Ireland Public Company	No
Isle of Man Private Company (Act 1931)	Yes, GBP £17 per GBP £1,000 of capital above GBP £2,000 with a maximum duty of GBP £5,000
Isle of Man Limited Company (Act 2006)	Yes, GBP £17 per GBP £1,000 of capital above GBP £2,000 with a maximum duty of GBP £5,000
Isle of Man Public Company (Act 1931)	Yes, GBP £17 per GBP £1,000 of capital above GBP £2,000 with a maximum duty of GBP £5,000
Jersey Private Company	No
Jersey Public Company	No
Liechtenstein Stock Company (AG)	Yes, 1% on contributions over CHF1million
Lithuania Private Limited Company	No
Luxembourg Private Company	No
Luxembourg Public Company (SA)	No
Malta Private Company	No
Malta Public Company	No
Mauritius GBC1 Company	No
Mauritius GBC2 Company	No
Netherlands BV Company (Dutch BV)	No
Panama Corporation	No
Seychelles IBC	No
Seychelles CSL	Yes
Singapore Private Exempt Company	Yes
Singapore Private Company	Yes
Singapore Public Company	Yes
Swiss Limited Company (Sarl / GmbH)	Yes
Swiss Stock Corporation (AG / SA)	Yes
Dubai (DIFC) LTD Company	No
Dubai (DIFC) LLC Company	No
RAK Offshore IBC	No

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