

Trusts

Seychelles



Legal framework
Trusts Act, 2021



Duration of a Seychelles trust is indefinite unless provided otherwise in the terms of the trust

Key Features

- Resident trustee is licensed by the Financial Services Authority (FSA)
- Non-resident co-trustee as well as a protector or enforcer may also be appointed
- Settlor can be a beneficiary, but not the sole beneficiary
- A trust can be administered from Seychelles and elsewhere
- A trust can own immovable property (whether directly or indirectly) in Seychelles.

Advantages

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| No tax on the trust property | US\$200 Registration fee (a one-off government fee) |
| Confidentiality - no need to register or file the trust deed, settlor and beneficiary details with the Authority | |
| Easy registration - filing of a declaration | |
| Investment of the trust property is not restricted in any way | |
| Settlor can choose proper law of the trust | |
| No forced heirship | |
| Seychelles court has exclusive jurisdiction | |



Photo credit: Pangia Beach



Financial Services Authority
Phone: +248 4380 800
Email: enquiries@fsaseychelles.sc
www.fsaseychelles.sc



Seychelles Investment Board
Phone: +248 4295 500
E-mail: investinseychelles@sib.gov.sc
www.investinseychelles.com