



Belgian Resident Individual Income Tax Return

Income year 2017

CONFIDENTIAL FILE

This questionnaire is designed to provide us useful information to complete your individual tax return. The information provided is therefore likely to be transmitted to the Belgian tax authorities. In accordance with GDPR regulations, the provided data are not to be used for commercial purposes. Please note that this questionnaire is not exhaustive and therefore we recommend you to contact us in case of questions regarding your income / expenses.

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1. Personal information

Should your personal information not have been subject to changes compared to the information provided in 2016 (and it is not the first time we assist to prepare your return), please check the box and go directly to point 2.

A. Name

- Name _____
 - First Name _____
 - Name spouse or legal cohabitant (*) _____
 - First Name spouse or legal cohabitant (*) _____

Did your spouse/ legal cohabitant earn any income in 2017 in Belgium? ¹ Yes No
 Did your spouse/ legal cohabitant earn any income in 2017 outside of Belgium? ¹ Yes No
 Was your spouse/ legal cohabitant living with you in Belgium? Yes No
 Disabled spouse/ legal cohabitant ² Yes No

(*) ! **Legal cohabitant:** to qualify for such status, partners must file an official and specific statement at the Belgian city hall. The registration at the same address is not enough! Fiscally, the legal cohabitant is regarded as a spouse.

B. Family Status (status on 01/01/2018)

- Single - Divorced
 - Living together - Separated from bed and board
 - Married - Living separately
 - Legally Cohabiting - Widower or widow

If a change in your family status occurred in 2017, please indicate when (DD/MM/YY): _____
 In case you got married/became legally cohabitant during 2017, please indicate whether your spouse/partner received net remuneration exceeding EUR 3.200,00 Yes No

C. Residence

Current address _____
 Address on 01/01/2018 (if different from current address) _____
 E-mail address _____

May we use this e-mail address to send personal data to you? Yes No

If you moved during 2017

Date of the move (DD/MM/YY) _____
 Address before the move _____

¹ If applicable, please add the relevant details.

² If applicable, please add the relevant certificate.

D. Bank account on which tax refunds can be reimbursed

IBAN-bank account _____
 BIC-code (only if bank account outside of Belgium) _____
 Name of the holder of the bank account _____

E. Dependents (status on 01/01/2018)

Children or other dependents, living with you and/or are fully supported by you:

Name	First Name	Birth Date (DD/MM/YY)	Relationship	Disabled (Y/N)	Joint Custody ³ (Y/N)

Did any of these dependents receive an income (student jobs, alimony payments...) of their own?
 Yes No

If yes, please provide us with the relevant information.

2. Professional income

Please indicate the **worldwide professional income (Belgian and foreign source) for both partners** received during 2017, including replacement income.

A. Belgian sourced professional income

Please provide us with the relevant information / fiche (official salary statement).

- Salary form 281.10: employment income
- Salary form 281.20: director's income
- Salary form 281.12: illness and invalidity benefit
- Salary form 281.13: pre-pension and unemployment benefit
- Salary form 281.11, 281.14, 281.15 en 281.16: pension and all other replacement income (maternity, career break, long-term illness ...)
- Salary form 281.30 en fiche 281.50: prices, subsidies and commissions
- Any other document provided by the debtor of the income

³ Joint custody: the tax deduction relating to dependents can be split with the other parent when the parents are not living together.

B. Other information

In case you received **benefits or any other taxable income** in 2017 from your employer or a company related to your employer, which is **not included** in the above-mentioned salary forms (ex. company car, free housing, free utilities, participation in the savings plan of the company etc.), please indicate the benefit and the corresponding amount:

_____ EUR _____
 _____ EUR _____

In case you paid for **Belgian social security contributions as a self-employed**, please indicate the amount:

- Social security contributions EUR _____
 - Payments into Free Complementary Pension Fund EUR _____

Please provide us with the relevant certificates.

C. Foreign sourced professional income

Please complete per country and per debtor:

Country			
Amount received (in foreign currency)			
Nature of the amount received (employment income, bonus, directors' fees, income from insurance, replacement income, other)			
Amount of foreign social security contributions paid			
Amount of foreign taxes paid, withheld, or reimbursed in 2017 on this income			
Name and address of the debtor of this income			

Please provide us with the relevant information / certificates.

D. Stock options / Warrants

Have you been granted **stock options** / **warrants** in 2017?
If so, we refer to enclosure 1 (p.19).

Yes No

Please provide us with the relevant information / certificates.

E. Self-employed income

Please provide us with detailed information and documentation related to self-employed income and costs relating to 2017 and indicate all relevant information:

3. Real estate Income

Do you or your spouse/legal cohabitant own **real estate** in Belgium or abroad?

No Please go directly to page 11 of the organizer (investment income).

Yes Please complete this page and the following.

For married people or legal cohabitants, the taxation of real estate depends on your marriage or relationship settlement. Please indicate what is applicable to you:

- In general, Belgium considers real estate income as marital *community property* and therefore it is split evenly between the partners, regardless of who owns the real estate.
- However, if your marriage or relationship settlement treats real estate income as *separate property*, the real estate income is not split evenly between the partners. You need to specify how the income is allocated.

Please complete the next page for *each real estate property separately*. Please indicate whether you or your partner are/is full owner, bare owner or beneficial owner.

In case you own more than 2 real estate properties, please copy the two next pages for completion and attachment.

Real estate n° 1

land

building

General information

Address _____

Is this real estate the personal dwelling occupied by you and your family? Yes No
 In case you are not the full owner, please specify: beneficial owner bare owner

Allocation of income between partners You _____% Partner _____%

Notional rental value ("Kadastraal inkomen" / "Revenu Cadastral") not indexed (net) EUR _____

In case the real estate is not located in Belgium, please indicate in which country and mention the yearly rental income or deemed rental income reduced with foreign real estate taxes actually paid. Please provide us also with the property tax or any other document similar to the real estate tax in this respect:
 Country _____ EUR _____

Date of purchase if occurred in 2017 (DD/MM/YY) _____
 Date of sale if occurred in 2017 (DD/MM/YY) _____
 Date of first occupation (DD/MM/YY) _____

In case you bought this real estate in 2017: please attach a copy of the deed, the mortgage contract (if applicable) and the real estate tax bill.

Are you or your partner using part of your house for business purposes? Yes No
 If yes, please indicate the percentage _____%

In case the real estate was fully or partially let, please indicate if it has been let for business purposes: Yes No

If yes, please indicate the following
 - Rent received in 2017 EUR _____
 - Surface used for business purposes according to the lease _____%
(in case of furnished rent, please complete point C. on page 10)

Please attach a copy of the lease contract.

(Mortgage) Loan (see page 13 for the specific Belgian loan called 'green loan')

Personal dwelling on 31/12 of the year of conclusion of the loan? Yes No
 Only dwelling on 31/12 of the year of conclusion of the loan?
 You Yes No Your partner Yes No

Purpose of loan:

- Construction
- Purchase with payment of VAT
- Renovation
- Purchase with payment of registration duties

Amount borrowed EUR _____
 Total amount of interest paid in 2017 EUR _____
 Total amount of capital redemption reimbursed in 2017 EUR _____
 Date of the mortgage loan (DD/MM/YY) _____ Duration of the loan _____

Please attach a copy of the mortgage certificate from your bank.

Life insurance

Is your mortgage loan guaranteed by a life insurance? Yes No
 If yes:

Life insurance concluded by	you	your spouse/partner
- Total amount of capital insured	EUR _____	EUR _____
- Amount of premiums paid in 2017	EUR _____	EUR _____
- Beginning date of the contract	_____	_____

Please attach a copy of the certificate from the financial institution.

In case of a refinancing mortgage loan, please provide us with the relevant information concerning the initial mortgage as well as concerning the refinancing mortgage. The amount of the anticipated reimbursement of your mortgage should also be communicated to us.

Real estate n° 2

land

building

General information

Address _____

Is this real estate the personal dwelling occupied by you and your family? Yes No
 In case you are not the full owner, please specify: beneficial owner bare owner

Allocation of income between partners You _____% Partner _____%

Notional rental value ("Kadastraal inkomen" / "Revenu Cadastral") not indexed (net) EUR _____

In case the real estate is not located in Belgium, please indicate in which country and mention the yearly rental income or deemed rental income reduced with foreign real estate taxes actually paid. Please provide us also with the property tax or any other document similar to the real estate tax in this respect:
 Country _____ EUR _____

Date of purchase if occurred in 2017 (DD/MM/YY) _____
 Date of sale if occurred in 2017 (DD/MM/YY) _____
 Date of first occupation (DD/MM/YY) _____

In case you bought this real estate in 2017: please attach a copy of the deed, the mortgage contract (if applicable) and the real estate tax bill.

Are you or your partner using part of your house for business purposes? Yes No
 If yes, please indicate the percentage _____%

In case the real estate was fully or partially let, please indicate if it has been let for business purposes: Yes No

If yes, please indicate the following
 - Rent received in 2017 EUR _____
 - Surface used for business purposes according to the lease _____%
(in case of furnished rent, please complete point C. on page 10)

Please attach a copy of the lease contract.

(Mortgage) Loan (see page 13 for the specific Belgian loan called 'green loan')

Personal dwelling on 31/12 of the year of conclusion of the loan? Yes No
 Only dwelling on 31/12 of the year of conclusion of the loan?
 You Yes No Your partner Yes No

Purpose of loan:

- Construction
- Purchase with payment of VAT
- Renovation
- Purchase with payment of registration duties

Amount borrowed EUR _____
 Total amount of interest paid in 2017 EUR _____
 Total amount of capital redemption reimbursed in 2017 EUR _____
 Date of the mortgage loan (DD/MM/YY) _____ Duration of the loan _____

Please attach a copy of the mortgage certificate from your bank.

Life insurance

Is your mortgage loan guaranteed by a life insurance? Yes No
 If yes:

Life insurance concluded by _____ you _____ your spouse/partner

- Total amount of capital insured EUR _____ EUR _____
 - Amount of premiums paid in 2017 EUR _____ EUR _____
 - Beginning date of the contract _____ _____

Please attach a copy of the certificate from the financial institution.

In case of a refinancing mortgage loan, please provide us with the relevant information concerning the initial mortgage as well as concerning the refinancing mortgage. The amount of the anticipated reimbursement of your mortgage should also be communicated to us.

4. Investment income (dividends/interest)

For married taxpayers (and legal cohabitants), investment income is in principle *community property* and therefore split and taxed evenly between the partners, unless another allocation of the income is applicable:

you ____% Partner ____%

- A. Investment income (**interest and dividends**) that has been subject to Belgian withholding tax ('roerende voorheffing'/'précompte mobilier') should **NOT** be declared. On the other hand, the investment income of Belgian or foreign source (interest, dividends, including for example the income derived from a common investment fund or the profit distributions operated by a French "société civile d'investissement") that were not subject to Belgian withholding tax must be declared.

Beneficiary	Source country	Type of income (interest, dividends ...)	Income in EUR	Foreign tax

Please provide us with the attestation issued by the financial institution and the stock exchange tax return for you and your partner

- B. The accounts/savings accounts opened with a credit institution in the EEA enjoy a limited exemption of € 1.880 interest per taxpayer per year ('**regulated savings deposits**'). The income from these accounts, above the exemption of € 1.880 are subject to withholding tax. Please provide us with the income that has not been subject to withholding tax.

Beneficiary	Source country	Income in EUR

Please provide us with the total income earned on regulated savings accounts if it exceeds € 1.880.

C. Other income (ex: rented out furnished accommodation, royalties etc....):

Beneficiary	Source country	Income in EUR

Please provide us with the rental agreement.

D. If in 2017, you received interest for which you can demonstrate that it was subject to residence withholding tax in view of the EU Savings Directive, please provide us with the details below:

Beneficiary	Source country	Amount of levy

Please provide us with the necessary bank certificates or statements.

E. If in 2017, you received copyright income (or income from similar rights) please provide us with the details below:

Beneficiary	Source country	Amount of levy

Please provide us with the necessary documents and salary form 281.45 for Belgian source income.

5. Other income

A. Alimony payments received by you, your partner or your dependent children in 2017

	Yourself	Partner	Children
Amount (EUR)			
Name and address of the debtor			

Please provide us with the proof of amount received.

B. Did you or your partner earn income out of the so-called “Deeleconomie/ l’économie collaborative”? Yes No

Please provide us with the necessary statements and certificates.

C. Capital gains realized during 2017 by you or your partner on the sale of real estate located in Belgium (land, building or right linked to this land or building).

Address	_____
Date of purchase	(DD/MM/JJ) _____
Purchase price	EUR _____
Date of sale	(DD/MM/JJ) _____
Sales' price	EUR _____
Cost occurred for the sale or purchase of the real estate	EUR _____

6. Deductible expenses and tax reductions

The following questions may allow us to optimize your tax burden.
If your answer is positive, please provide us the necessary documents

- A. Do you wish to deduct your **actual professional expenses** (instead of the legal lump-sum for professional costs)? If so, please provide us with a detailed reconciliation.

Yourself	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Your spouse/partner	Yes <input type="checkbox"/>	No <input type="checkbox"/>

- B. Is the distance between your place of work and your domicile more than 75 KM? Yes No
 If yes, please indicate the number of KM (one way): _____

- C. Did you or your partner pay in 2017 any **life insurance** premiums other than linked to a mortgage loan to a financial Institution located in the European Economic Area? Yes No

If yes, please indicate the amount of premiums paid in 2017 by:

Yourself	EUR _____
Your spouse/cohabitant	EUR _____

- D. Did you make contributions to a Belgian private **pension** plan (specific plan called “épargne pension” / “pensioensparen” limited to € 940)? Yes No

- E. Did you or your partner pay for the acquisition of newly issued **shares** of a company located in the European Economic Area (excluding the exercise of stock options) in which you or your spouse/partner are employed as an employee or of which your company-employer is a subsidiary or sub-subsidiary? Yes No


Payments made in 2017:	EUR _____
Take-over of the reduction following an anticipated transfer:	EUR _____

- F. Did you lend (or put money at the disposal) in connection with a **“win-win loan”** with the “Participatiemaatschappij Vlaanderen N.V.” or with the “NV Waarborgbeheer”? Yes No

- G. Did you lend (or put money at the disposal) in connection with a **“coup de pousse loan”** with the “Sowalfin”? Yes No

- H. Did you or your partner pay **alimony/child support** during 2017? Yes No

Debtor (You? Your partner? Both?)	Beneficiary (name and address)	Relationship with you/partner	Amounts paid in 2017

 Please provide us a copy of the form 281.30 if the alimony was paid to a Belgian non-resident.

- I. Did you make **donations** to charity organizations approved by a Belgian Royal Decree located in the European Economic Area? Yes No
- Total amount of donations (minimum € 40 per organization) EUR _____
- J. Did you pay for **childcare** or **vacation camp** for children younger than 12 years (18 years if disabled) to a recognized nursery school, primary school/ vacation camp in the EEA? Yes No
- K. Did you pay any sum to a local **employment agency** (called “chèques A.L.E.”/”P.W.A. cheques”)? Yes No
- L. Did you pay any sum for **services cheques** (“chèques services”/”dienstencheques”)? Yes No
- M. Did you or your spouse put at disposal any funds with respect to the convention of registered renovation works for which the agency “**Wonen-Vlaanderen**” delivered you one or several certificates? Yes No
- Funds put at disposal on 01/01/2017: EUR _____
 Funds put at disposal on 31/12/2017: EUR _____
- N. Did you or your partner make any expenses in 2017 relating to the **placement of insulation of the roof** in a property of which you or your partner own, as a bare owner, full owner, leaseholder, superficies, usufructuary or tenant? Yes No
- This real estate should be, on December 31 of the year of the start of the work, occupied for at least 5 years.
- O. Did you or your partner contract a “**Green loan**” before January 1, 2012? Yes No
A green loan is a specific Belgian loan concluded by an individual to make investments in real estate that generate energy-savings expenses
- If yes, please mention the amount of the interest paid in 2017: EUR _____
- P. Did you incur any costs for the maintenance or renovation of a **listed building** open to the public? Yes No
- Q. Did you employ a Belgian **household employee**? (Not paid with “chèques services/dienstencheques”.) Yes No
 If yes, did you pay his/her social security contributions? Yes No
- R. Did you buy, build, or renovate (totally or partially) one of the below mentioned energy efficient house located in the European Economic Area:
- a **passive house**? Yes No
 - a **low energy house**? Yes No
 - a **zero energy house**? Yes No
- S. Did you make any expenses in 2017 to renovate a house situated in Belgium and which is rented out by the intermediary agency called “**Sociaal Verhuurkantoor / agence immobilière sociale**”? Yes No
- T. Did you acquire in 2017 shares from ‘Fonds de développement agréés or ‘erkende ontwikkelingsfondsen’? Yes No

U. Did you purchase in 2017 new vehicles that are 100% electric:

- a tricycle or motorbike? Yes No
- a car? Yes No

V. Did you participate in an investment measure similar to Tax Shelter SME/Crowdfunding? Yes No

In case of positive answer, please send us the necessary documents.

7. Tax prepayments done in 2017

Tax prepayments (voluntary payments other than the monthly withholding tax)

- First quarter EUR _____
- Second quarter EUR _____
- Third quarter EUR _____
- Fourth quarter EUR _____

 Please attach the certificate from the Belgian tax administration.

8. Foreign bank accounts

Every taxpayer who, as from January 1st, 2011, was holding one or several bank account(s) with a foreign bank or equivalent abroad is required to provide the bank number of those account (s) to the Central Contact Point (CCP).

We understand that you have already submitted a form concerning your foreign bank accounts to the Central Contact Point last year (in case we did not receive a copy of this last year, we kindly ask you to send us a copy hereof this year).

Any change (closing or opening of a new account) compared to the information provided last year should be communicated to the Central Contact Point through the communication form.

Did any changes take place compared to the information already provided? Yes No

If yes, please provide us with a copy of the communication form with respect to the new information provided to the Central Contact Point. You can also use the document attached to this questionnaire and complete it, sign and provide it to the Central Contact Point (see explanatory note) and mail us a copy.

If no changes occurred, no action is required.

Please note that at the latest at the same time as the filing of the income tax return for income year 2017, the existence of foreign accounts should be reported to the Central Contact Point, unless the existence of these accounts has already been communicated before to the CCP.



Your income tax return cannot be filed if this communication form was not submitted to the Central Contact Point.

9. Financial accounts

Please provide us with the following information in connection with financial accounts held by you or your partner abroad during 2017.

<u>Nam and first name of the owner of the account</u>	<u>Country in which the account is held</u>	<u>Nature of the account</u>

10. Foreign individual life insurance contracts

Do you have foreign individual life insurance contracts with an insurance company based abroad that was still on-going during 2017 and hold by you, your spouse, legal cohabitant or a family member of your household. Yes No

If yes, please provide the name and first name of the policy holder and the country where the insurance was concluded:

Name of policy holder	Country where the insurance contract was concluded

11. Legal constructions and Caiman tax

Are you the founder, beneficiary or partner of a legal construction* (except for public investment funds and pension funds)? Yes No

If yes, we refer to enclosure 2 (page 21).

*Under legal construction we understand:

a) a legal relationship created by an act of the founder or by a court decision, by which or by whom property or rights are under the control of an administrator to manage in the interests of one or more beneficiaries or for a specific purpose. This legal relationship has the following characteristics:

- the ownership title on the property or rights of the legal structure is established in the name of an administrator or in the name of another person on behalf of the administrator/trustee;
- the properties owned by the legal construction constitute a separate fund and are not part of the assets of the administrator;
- the administrator has the authority and the duty, in respect of which he is accountable, to control, in accordance with the provisions of the legal structure and the specific obligations to which he is subject, by law, to control, manage or dispose of the assets of the legal structure.

b) any company, association, establishment, body or entity whatsoever that possesses legal personality and that, pursuant to the statutory provisions of the State or jurisdiction where it is established, is not subjected to income tax or is so subject at a rate of income tax amounting to less than 15 per cent of the taxable income of that legal construction determined according to the rules applicable for assessing the Belgian tax on the corresponding income.

It should be noted that constructions established in the EEA that are not listed are presumed to escape the 'Cayman' rules; conversely, the list is not comprehensive as regards constructions established outside the EEA.

12. Other information

Please mention any additional information, which may be relevant to your tax situation:

13. Certificate

I hereby certify that the above information is complete and exact,

Please date and sign this completed questionnaire.

Date

Signature(s)

Your private and professional information as well as the final tax return will be preserved in a database owned by Tax Consult.

Please indicate whether you agree that Tax Consult N.V. can use and store your personal data in accordance with the GDPR regulation

Yes No

SA Tax Consult NV

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Enclosure 1: Stock options / Warrants

A. Grant

Have you been granted stock options / warrants in 2017? Yes No

If yes, have you formally accepted these options within 60 days following the offer? Yes No

Is the taxable benefit for this grant included in your annual salary certificate "Fiche 281.10 (281.20)"? Yes No

If no, we will contact you to collect the necessary information.

B. Exercise

Did you exercise stock options / warrants in 2017? Yes No

If yes, do the exercised options relate to your employment in Belgium? Yes No

Has the taxable benefit for these stock options been declared in Belgium at the moment of grant? Yes No

C. Transfer

Did you transfer stock options / warrants in 2017? Yes No

If yes, we will contact you to collect the necessary information.

Enclosure 2: Legal constructions / Caiman tax

1. Without legal personality

Did the legal construction receive income? Yes No

a) **If yes**, are you the beneficiary of this income? Yes No

If yes, please provide us with the nature of these revenues, the type and location of the legal construction.

If no, please provide us with the identity and residency of the effective beneficiary.

b) **If no**, please provide us with the type and location of the legal construction.

2. With legal personality

Is the legal construction developing a real professional activity in a country which with Belgium has concluded a Double Tax Treaty in which the automatic exchange of financial information is foreseen? Yes No

Is the legal construction located on the territory of the EEA? Yes No

Is the legal construction included in the attached list (see next page)? Yes No

a) **If yes**, is the structure subject to a tax of at least 15% on its taxable income in accordance with Belgian law? Yes No

If yes, no action is required.

If no, are you the beneficiary of this income? Yes No

If yes, please provide us with the nature of these revenues, the type and location of the legal construction.

If no, please provide us with the identity and residency of the effective beneficiary.

b) **If no**, no action is required.

List of targeted legal constructions detailed per country or per autonomous region:

Within the European Economic Area

- 1° Liechtenstein : Stiftung;
- 2° Liechtenstein: Anstalt;
- 3° Luxembourg: Société de gestion Patrimoine Familiale, Fondation Patrimoniale.

Outside the European Economic Area

- 1° Iles Vierges des Etats-Unis: Exempt Company;
- 2° Anjouan (Comores): International Business Company;
- 3° Antigua-et-Barbuda: International Business Company;
- 4° Anguilla: International Business Company
- 5° Aruba: Stichting Particulier Fonds;
- 6° Bahamas: International Business Company;
- 7° Bahamas: Foundation;
- 8° Barbade: International Business Company;
- 9° Barbade: International Society with Restricted Liability;
- 10° Belize: International Business Company;
- 11° Bermudes: Exempt Company;
- 12° Iles Vierges britanniques: Company;
- 13° Brunei: International Business Company;
- 14° Iles Caïmans: Exempt Company;
- 15° Iles Cook: International Company;
- 16° Costa Rica: Company;
- 17° Djibouti: Exempt Company;
- 18° Dominique: International Business Company;
- 19° Ile de Man: Company;
- 20° Polynésie française: Société;
- 21° Grenade: International Business Company;
- 22° Guam: Company;
- 23° Guatemala: Fundación;
- 24° Guernesey: Company;
- 25° Guernesey: Foundation;
- 26° Hong Kong: Private Limited Company;
- 27° Jersey: Company;
- 28° Jersey: Foundation;
- 29° Labuan (Malaisie): Offshore Company;
- 30° Liban: Sociétés bénéficiant du régime des sociétés offshore;
- 31° Liberia: Non-resident company;
- 32° Macao: Fundação;
- 33° Maldives: Company;
- 34° Iles Marshall: International Business Company;
- 35° Maurice: Global Business Company category 1;
- 36° Maurice: Global Business Company category 2;
- 37° Micronésie: Company;
- 38° Monaco: Foundation;
- 39° Montserrat: International Business Company;
- 40° Nauru: Company;
- 41° Nauru: Autres formes de sociétés négociées avec le gouvernement;
- 43° Nouvelle-Calédonie: Société;
- 44° Niué: International business company;
- 45° Iles Mariannes du Nord: Foreign sales corporation;
- 46° Palau: Company;
- 47° Panama: Fundación de interés privado;
- 48° Panama: International Business Company;
- 49° Saint-Christophe-et-Nevis: Foundation;

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- 50° Saint-Christophe-et-Nevis: Exempt Company;
- 51° Sainte-Lucie: International Business Company
- 52° Saint-Vincent-et-les- Grenadines: International Business Company;
- 53° Iles Salomon: Company;
- 54° Samoa: International company;
- 55° Saint-Marin: Fondazione;
- 56° Sao Tomé-et-Principe: International Business Company;
- 57° Seychelles: International business company;
- 58° Etat du Delaware (Etats Unis d'Amérique): Limited Liability Company;
- 59° Etat du Wyoming (Etats-Unis d'Amérique): Limited Liability Company;
- 60° Iles Turks-et-Caïques: Exempt Company;
- 61° Tuvalu: Provident Fund;
- 62° Uruguay: Sociedad Anónima Financiera de Inversión;
- 63° Vanuatu: Exempt Company;
- 64° Vanuatu: International company;
- 65° Emirats Arabes Unis: Offshore Company;
- 66° Suisse: Foundation.

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