



International Tax Advice

Statutory Audit

Company & Other Entity Formations

Management Services

Tax

Trust

Bank Introductions

Accounting

Corporate Secretarial & Legal Administration

Comprehensive Corporate Services



HOLDING COMPANIES

TRADING COMPANIES

ROYALTY - FINANCE COMPANIES



Member of
the European Union

CYPRUS

Focus Business Services (Cyprus) Ltd

A recognised and well-established Trust Company

The Focus Business Services (FBS) Group - actually established under this trade name in 1998 - combines many years of relevant sector experience.

FBS is a totally independent, recognised and well-established provider of Cypriot tax advice, international tax structuring, company formation, company management, trust and corporate services, rendered exclusively to international clients.

We focus on Cyprus as our main jurisdiction and, via correspondents, on a select number of other jurisdictions, both offshore and onshore, such as the UK, BVI, Seychelles and others.

FBS is one of the leading Cypriot firms providing Cypriot and international tax advice in the Greek market. Notably, it is a member of the Board of Directors of The Cyprus - Greece Business Association, the largest business association on the island and part of the Cypriot Chamber of Commerce & Industry.

A high-calibre team of professionals

The Group is headed by Aris Kotsomitris who is recognised as one of the leading tax experts in Cyprus. We employ a 40 - strong team of professional staff (2007), including UK-qualified accountants and lawyers, ex-bankers, specialized tax consultants, MBA's and graduates of top European Universities.

Our Chairman and managers are full members of a number of prestigious international - tax, legal & accounting - associations, institutes and networks. They regularly attend specialised Cypriot tax and international tax seminars and conferences in Cyprus and abroad and present or publish journals, reports and tax updates for our clients.

Prestigious professional memberships

ICAEW - The Institute of Chartered Accountants of England & Wales

ACCA - The Chartered Institute of Certified Accountants of the UK

ICPAC - The Institute of Certified Public Accountants of Cyprus

CBA - The Cyprus Bar Association

ITPA - The International Tax Planning Association

STEP - The Society of Trust & Estate Practitioners

EATI - The European - American Tax Institute

IFA - The International Fiscal Association

IoD - The Institute of Directors,

AOA - The Asia Offshore Association

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A network of professional associates – intermediaries

The majority of our clients have been referred to us by members of our international professional intermediaries' network (accountants, tax consultants, lawyers, consultants, bankers, stockbrokers).

Typically, FBS is the provider of the “Cypriot element” of international tax structures set up by international tax planners and advisors, for their clients.

An international direct client base

We also provide our services directly to final clients internationally; individuals, families, companies, multinational corporations and financial institutions.

Corporate client profiles

Broadly, our services are aimed at the following types of client activities (not an exhaustive list):

- International trading (import, export, commissions' agency)
- Marketing and distribution
- Companies with real or financial investments internationally
- Holding companies
- Royalty, patent & trademark companies
- (Group) finance companies
- Engineering & construction
- Banks, leasing & insurance

- Shipping companies, ship management & maritime operations
- Internet & E-commerce
- Printing & publishing
- Head office operations
- Administration & treasury management
- Employment companies & executive recruitment
- Financial services
- Securities trading
- Professional services companies

Individual client profiles

- High net worth individuals & families
- Wealth inheritors
- Expatriates working, living or retired overseas
- Entrepreneurs, executives & professionals
- Entertainers, authors & athletes
- Intellectual property owners
- International Investors



Due diligence in service provision

We follow due diligence and know-your-client procedures in providing our services; as provided by Cyprus and EU Law or Regulation and professional best practice.

Cyprus tax services and international tax structuring

We provide Cypriot tax advice and tax compliance, as well as international tax structuring involving the use of Cypriot companies and other Cypriot entities in international tax structures; on their own or combined with entities resident in other offshore and/or onshore jurisdictions.

Company formation - in Cyprus and other jurisdictions

Cyprus is our main jurisdiction but we also register companies in a select number of other jurisdictions (offshore and onshore, such as the UK, BVI, Seychelles and others).

Comprehensive corporate, accounting and trustee services

We provide comprehensive corporate services including management, representation and trustee services, company secretarial and legal services, administration and professional services, bookkeeping, accounting, opening of bank accounts and banking support services.

Company management services in Cyprus

This service is preferred by clients who require us to provide real management and control and/or substance to their Cypriot or foreign company, fully evidenced by supporting minutes and other appropriate documentation and facts (such as rented office space, staff, "active" BOD, invoicing, bank management etc.), subject to specific requirements.

It is increasingly important, especially for high levels of profits, to establish substance in Cyprus in order to reinforce the tax residence criterion. Tax residence in Cyprus requires the management and control of the company to be exercised in Cyprus. Tax residence is of paramount importance in order to avail of Cyprus's low tax regime and/or access Cyprus's double tax treaty network. Substance, a strong tax residence and business - economic purpose are increasingly desired ingredients in international tax structures.

Audit services

A comprehensive range of audit services, including statutory audit of Cypriot legal entities, is provided by our recommended network firm A K Kotsomitis Chartered Accountants Ltd.. The firm is a registered audit firm and a full member of the Cyprus Institute of Certified Public Accountants which is also the Regulatory Authority of the accounting and auditing profession in Cyprus.

Full service international family office services and estate planning

Aimed at high net worth families (HNWF), our full service family office offers effective financial coordination and management in that it performs, coordinates and manages all of the professional services required by HNWFs internationally (legal, accounting, tax, cash flow, asset - investment management, insurance and others).

We serve a limited number of client families and maintain complete and highly confidential knowledge of their overall financial situations, their ongoing distinctive needs and their identified family objectives.

FBS essentially functions as a trusted family advisor - an extension of the family.

www.fbscopyprus.com



For the international client
seeking high responsiveness
and exceptional quality of service...

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* FBS operates from fully-flexed offices in Nicosia (head office), Athens and Thessaloniki. All our offices are located in the "heart of the city's" business district" in modern and high-tech office buildings with full access to parking facilities for clients and staff, extensive conference room facilities and are fully equipped to best serve your business needs.



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