



Advantages of having a Cyprus Holding Company in your structure

The Cyprus Holding Company enjoys the following advantages:

- 10% corporate tax on trading profits;
- No CFC rules;
- No thin capitalization rules;
- Capital gains from the sale of immovable property situated outside Cyprus is tax exempt;
- Taxable losses carried forward indefinitely;
- Capital gains on sale of securities: 100% exemption;
- Group relief availability (75% holding);
- Tax free re-organizations (cross border permitted);
- Foreign PE profits exempt;
- Tax free corporate re-domiciliation permitted;
- Possibility for establishing an SE (European Company);
- Applicability of all EU directives;
- Extensive Double Tax Treaty network.
- Advance ruling practice exists;
- No withholding tax on outward payments (Dividends-Interest-Royalties)

No participation exemption and no holding period exists.