



NEVIS INTERNATIONAL EXEMPT TRUST FACT SHEET

OVERVIEW

A Nevis International Trust is an offshore trust structure commonly used for asset protection and wealth structuring. Nevis is recognised as a specialist jurisdiction for asset protection trusts, supported by modern legislation modelled in part on the Cook Islands trust framework, and designed to deter creditor claims and litigation. In addition to asset protection, Nevis trusts are used for wealth preservation and succession planning, particularly where a cost-effective and flexible offshore trust solution is required. The jurisdiction offers a strong legal framework combined with practical accessibility.

This structure is suitable for individuals, business owners, and families seeking enhanced asset protection and flexibility within a well-established offshore trust jurisdiction.

PURPOSE AND USE

Nevis International Trusts are commonly used for:

- Asset protection against future creditor claims and litigation
- Structuring wealth in a jurisdiction with strong procedural deterrents to claims
- Wealth preservation and succession planning
- Holding international investment and private assets
- Establishing a flexible offshore trust structure for internationally mobile individuals and families

ASSET PROTECTION

- **1-year statutory limitation period:** Claims challenging transfers to a Nevis trust must generally be commenced within one year of the transfer. After this window, the transfer is final and cannot be challenged.
- **High burden of proof on creditors:** Creditors are required to prove fraudulent intent at the time of transfer to a high evidential standard, consistent with asset protection principles derived from the Cook Islands legislative model.
- **Foreign judgments not directly enforceable:** Foreign court judgments are not recognised or enforced against Nevis trusts. Creditors must initiate fresh proceedings in Nevis, increasing cost and complexity.
- **Exclusive Nevis jurisdiction:** Only Nevis courts have jurisdiction over Nevis trusts. Foreign courts cannot compel trustees or override local trust law protections.
- **Mandatory creditor bond requirement:** Creditors are required to post a US\$100,000 bond before commencing proceedings. The bond is intended to cover potential costs and acts as a significant deterrent to speculative or hostile claims.

KEY CHARACTERISTICS

- Purpose-built trust legislation under the Nevis International Exempt Trust Ordinance, modelled on Cook Islands asset protection legislation
- Common law legal system with an established offshore trust framework
- Flexible trust structures, including the use of protectors and reserved powers
- Perpetuity flexibility, including long-term and potentially perpetual trusts
- Stable political and regulatory environment
- Internationally recognised offshore trust jurisdiction
- **Tax:** Nevis International Trusts are generally tax-neutral, with no local taxation on non-Nevis sourced trust income, and are commonly treated as pass-through structures for tax purposes in the settlor's or beneficiaries' home jurisdiction, subject to local tax laws.
- **Privacy:** Nevis trust legislation provides a high degree of confidentiality, with no public register of trusts and restrictions on disclosure of trust information, subject to applicable regulatory and legal requirements.

NEVIS VS COOK ISLANDS

- Nevis trust legislation was modelled on the Cook Islands asset protection framework.
- The Cook Islands is widely regarded as the leading global jurisdiction for asset protection trusts, with the deepest body of case law. It was the first jurisdiction to enact dedicated asset protection trust legislation and continues to lead the field.
- Nevis offers a Cook Islands-influenced framework combined with additional deterrents, including a **shorter statutory limitation period** and a **mandatory creditor bond**.
- Due diligence and onboarding requirements in Nevis are typically more stringent than in the Cook Islands, requiring more extensive documentation at establishment.
- Nevis is commonly selected where the settlor favours enhanced procedural deterrents, while the Cook Islands is preferred where the highest level of legislative and judicial certainty is required.