

For those clients who wish to establish a local or international pension plan, Guernsey Trust Company ("GTC") can offer services as Trustee.

Through its relationship with Collas Crill, GTC can arrange for the client to be fully advised on the set up and implementation of the plan as well as providing the full trusteeship and administration service.

### INTERNATIONAL PENSION PLANS

Guernsey can provide two types of scheme: a defined benefit or contribution scheme, establishment by an employer; or an offshore plan for an individual or groups of individuals who may not be members of the same corporate group but who contribute individually to the plan.

### LOCAL PLANS

These are known as Retirement Annuity Trust Schemes ("RATS"). They are available to persons who are resident in Guernsey and can provide a tax efficient arrangement coupled with maximum flexibility upon retirement.

*For further information or professional advice, please contact:*

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