

# FIDUCIARY ISLE OF MAN

## 2025 FEE SCHEDULE — FAMILY OFFICE



NOW AND FOR FUTURE GENERATIONS

### Ongoing **Isle of Man** Limited Liability Company – Provision for Corporate Director and Corporate Secretarial Services

Description of Stonehage Fleming Fee	2024 GBP	2025 GBP	Note
Provision of sole corporate director	3,100 (min)	3,250 (min)	A
Registered office fee	1,550 (min)	1,650 (min)	
Company secretarial fee	1,300 (min)	1,350 (min)	
International Reporting Regulatory Compliance Fee		Refer to table	B

Description of Disbursements	2024 GBP	2025 GBP	Note
Isle of Man Government Annual Return Fee	380	380	C

### Ongoing **non-Isle of Man**<sup>1</sup> registered Limited Liability Company – Provision for Sole Corporate Director and Corporate Secretarial Services

Description of Stonehage Fleming Fee	2024 GBP	2025 GBP	Note
Provision of sole corporate director	4,100 (min)	4,300 (min)	A
International Reporting Regulatory Compliance Fee		Refer to table	B

Description of Disbursements	2024 GBP	2025 GBP	Note
Registered agent fees		Please see Note	C

### Ongoing **Isle of Man** administered Trust or Foundation – Provision for Sole Corporate Trustee / Qualified Council Member

Description of Stonehage Fleming Fee	2024 GBP	2025 GBP	Note
Provision of sole corporate trustee / qualified council member	3,100 (min)	3,250 (min)	A
International Reporting Regulatory Compliance Fee		Refer to table	B

Description of Disbursements for Foundations (only) <sup>2</sup>	2024 GBP	2025 GBP	Note
Isle of Man Government Annual Return Fee	380	380	C

<sup>1</sup> This is an entity which is administered and with a directorship in Isle of Man but is registered in a jurisdiction in which we do not have a registered office, such as the BVI, Seychelles, Cayman etc.

<sup>2</sup> These fees do not apply for trusts



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### Establishment, transfer in, or terminations costs (please consider where applicable)

Description of Stonehage Fleming Fee	Trust GBP	Foundation GBP	Isle of Man Company GBP	Non-Isle of Man Company GBP	Note
Incorporation / Settlement / Transfer in	5,000 (min)	6,000 (min)	4,000 (min)	4,000 (min)	D
Termination or transfer out of structure	4,500 (min)	4,500 (min)	4,500 (min)	4,500 (min)	E

Description of Disbursements	GBP	Note
Registered agent fees	Please see note	C
Isle of Man registry fees	Please see note	C

### Non-standardized fee profile (all applicable entities, please consider where appropriate)

Description of Stonehage Fleming Fee	2024 GBP	2025 GBP	Note
Restricted Services Fee (Registered Office only Services)	4,000 (min)	<b>4,200 (min)</b>	
Provision of protector, enforcer or guardian (either sole or corporate)	1,100 (min)	<b>1,150 (min)</b>	A
Use of Stonehage Fleming nominee company relationship	220 (min)	<b>250 (min)</b>	
Use of external nominee company relationship	550 (min)	<b>600 (min)</b>	
Fee for the use of a non-core banking relationship (per relationship per entity)	1,100	<b>1,800</b>	F
Share Certificate – safe custody of direct investments non administered by Stonehage Fleming	170 (min)	<b>180 (min)</b>	
Annual Investment Review	410	<b>450</b>	
Maintenance of Charge Register	60 (min)	<b>65 (min)</b>	
Direct investment administration fee	20 bps	<b>20 bps</b>	G



### Time Charges

During the course of the year, our staff record their time for the Agreed Services which is set out in the scope of work agreed for the entity(s). This is either charged on a time spent basis or under a fixed fee, the latter not including Transactional and Other Activities (out of scope work) which are charged separately on a time spent basis. Time charges will vary depending on the expertise of the staff member and on the urgency and complexity of the transaction. The scale of average fee rates is available on request.

### Charges for Automated Posting of Transactions (APT), Automatically Processed Minutes (APM) and Automatically Processed Forms (APF)

In addition to the fixed annual charges, charges apply for the automated posting of transactions (APT), Automatically Processed Minutes (APM) and Automatically Processed Forms (APF). These charges vary depending upon the nature of activity. APT charges range from GBP3.50 / CHF4.50 to GBP15 / CHF17 per transaction, APM charges are GBP72 / CHF80 per transaction (with an extra charge of GBP5 / CHF6 if minutes / resolutions are signed using DocuSign) and APF charges are GBP12 / CHF15 per transaction. All APT, APM and APF charges are converted to the billing currency of the entity at the most relevant foreign currency rate and added to the time charge invoices for the relevant period.

### VAT/GST

All fees and charges may be subject to V.A.T. where applicable.

### Other

All references to years (2024, 2025) are based on calendar years. Where we are taking on a client during the year, the provision of corporate director, trustee, council member, registered office fees, and all other costs are billed on a pro-rata basis. However, the IRRF fee is billed in full.



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### NOTES:

- A** This is the minimum fee which the provision of such fee would entail and is based on the complexity, fiduciary risk and compliance risk that the entity and or group would entail.
- B** B – This is an annual fee based on the complexity of the structure. It is determined by the number of expected FATCA / CRS reports it intends to submit. See table below (all amounts in GBP):
- |                           |                 | Number of clients per owner |                      |                  | All other clients |
|---------------------------|-----------------|-----------------------------|----------------------|------------------|-------------------|
|                           |                 | Four and less               | Between ten and five | Over 11 entities |                   |
| No of FATCA / CRS reports | Zero            | 1,700                       | 2,000                | 2,600            |                   |
|                           | One to Four     | 1,700                       | 2,600                | 2,900            | 800               |
|                           | Five to Ten     | 2,600                       | 2,900                | 3,500            |                   |
|                           | Over 11 Reports | 2,900                       | 3,500                | 4,300            |                   |
- C** Please refer to the hub/family office for the most recent registered agent fees and Isle of Man registry Fees. These fees are not Stonehage Fleming fees and they are fees related to third parties and are subject to change.
- D** Where the shareholder of the company is an individual or a shareholder which is not a Stonehage Fleming administered entity, the minimum fee is GBP4,000.
- E** Please be aware that when we are striking off a BVI company there are potentially additional disclosures which need to be adhered to at the BVI registry and therefore we will consult with the relevant registered agent to ensure that the costs associated with this are considered.
- F** A full list of current banking or custodial relationships are considered core banking/custodial relationships and do not incur the annual non-core banking fee is available on the hub/family office and the Stonehage Fleming website.
- G** The direct investment administration fee is a fee, which only applies to such private capital, or direct investments which are held without custodian in place. This is based on the market value of the relevant assets which are not held via a custodian and do not include unlisted limited liability companies.

For 2025, a fee of 20 bps for all relevant assets which are designated as directly held private capital investments, with a minimum fee per annum is GBP500 and the maximum fee per annum is GBP 50,000.

Last updated and approved: November 2024

## CONTACT US

If you think we may be able to help you and your family, please contact us for a discussion.  
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