

# CELL COMPANY HANDBOOK | 09

Definitive guide to global cell companies  
Jurisdictional overviews  
Expert advice on diverse use of the cell structure

# Asia Pacific

Guam 81  
Vanuatu 82

# Guam

## Vital statistics:

**Local name for the service:** PCC

**Date legislation was passed:** 1997

**Number of core cells:** N/A

**Estimated number of active cells:** N/A

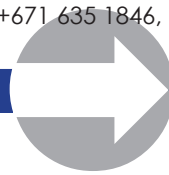
**Capitalisation requirements:** \$150,000

**Tax regime:** No premium or income taxes for captives

**Licensing fees:** Application fee of \$200 and a \$2500 licensing fee

**Regulatory contact name:** John Carlos, regulatory programmes administrator

**Regulatory contact address:** PO Box 23607, GMF Guam, Tel: +671 635 1846,  
Fax: +671 633 2643, email: jqcarlos@revtax.gov.gu



# Vanuatu

## Vital statistics:

**Local name for the service:** PCC

**Date cell captive legislation was passed:** 2005

**Name of cell captive law:** Protected Cell Companies Act No.37 of 2005

**Total number of cell companies:** 1

**Total number of individual active cells:** 6

**Capitalisation requirements:** Minimum capital of VT10m

**Tax regime for cell companies/cells:** Nil

**Licensing fees:** \$5,000/annum

**Regulatory contact name:** Joshua Tari, Vanuatu Financial Services Commission (VFSC)

**Regulatory contact details:** Bouganville Street, PMB 9023, Port Vila, Vanuatu  
Tel: +678 22247/24185, Fax: +678 22242, email: info@vfsc.com.vu, website: www.vfsc.vu

## PCCs in Vanuatu:

Orbit International Insurance PCC Ltd





# VANUATU in the South Pacific

## The ADVANTAGE in captive services

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Cost effective management and licence fees

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Incorporated insurance companies

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Protected cell companies   Incorporated cell companies

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Rent-a-captive facilities

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Zero corporate tax rate   Zero premium tax

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A proven history as a finance centre

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British-based common law legal framework

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