

**CIRCULAR**

**FEE STRUCTURES FOR NEW LABUAN ENTITIES**

The purpose of this circular is to inform on the fee structures for new Labuan entities under the newly enacted legislations.

**Fees Schedule for New Labuan Entities**

No.	Labuan Entity	Type of fee	Amount of Fee
1.	<b>Labuan Foundations Act 2010</b>		
	<b>(a) Labuan Foundation</b>	Registration fee	<b>RM750</b>
		Annual fee	<b>RM750</b>
		Approval for change of name	<b>RM250</b>
		Restoration to register	<b>RM750</b>
		Search or inspection of any document kept by the Authority	i. By the foundation including the founder, beneficiaries, counsel & officers – <b>RM20</b> ii. Others – <b>RM200</b>
		Redomiciliation	<b>RM750</b>
3.	<b>Labuan Financial Services And Securities Act 2010</b>		
	<b>(a) Private Trust Company</b>	Annual licence fee	<b>RM5,000</b>
	<b>(b) Labuan Securities Licensee</b>	Annual licence fee	<b>RM5,000</b>
	<b>(c) Licensing of Protected Cell Company</b>	Annual licence fee	Labuan insurance business or Labuan captive insurance business including takaful:  PCC (Core) – <b>RM30,000</b> Each Cell – <b>RM10,000</b>
Mutual fund or Islamic mutual fund:  PCC (Core) – <b>RM5,000</b> Each Cell – <b>RM2,000</b>			

No.	Labuan Entity	Type of fee	Amount of Fee
4.	<b>Labuan Limited Partnerships and Limited Liability Partnerships Act 2010</b>		
	<b>(a) Labuan Limited Liability Partnership</b>	Registration fee	<b>RM1,000</b>
		Registration fee for a recognised Limited Liability Partnership	<b>RM1,000</b>
		Annual fee	<b>RM1,000</b>
		Approval for change of name	<b>RM250</b>
		Restoration to register	<b>RM1,000</b>
5.	<b>Labuan Trusts Act 1996</b>		
	<b>(a) Labuan Special Trust</b>	Registration fee	<b>RM750</b>
		Renewal of certificate of registration	<b>RM50</b>

### Others

In addition to the above, Labuan FSA would like to inform on the changes on the following fees for entities under the Labuan Companies Act 1990.

No.	Labuan Entity	Type of fee	Amount of Fee
1.	<b>Labuan Companies Act 1990</b>		
	<b>(a) Labuan Company</b>	Incorporation fee	Based on the paid-up capital as follows:  i. RM0 to RM50,000 – <b>RM1,000</b> ii. RM50,001 to RM999,999 – <b>RM2,000</b> iii. RM1 million and above – <b>RM5,000</b>
		Conversion fee – From Labuan company to Labuan Protected Cell Company	<b>RM250</b>

No.	Labuan Entity	Type of fee	Amount of Fee
	<i>(b) Liquidator</i>	Fee for approved Liquidator	Approval fee - <b>RM1,000</b> Renewal Fee - <b>RM1,000</b> <sup>1</sup>

### Effective Date

The above fees shall come into effect from 11 February 2010.

**FOR FURTHER INFORMATION, PLEASE CONTACT:**

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<sup>1</sup> The renewal fee is to be paid upon renewal of the approval i.e. on or before the anniversary date or at any date that the approved liquidator wishes to renew the approval. In any case, the renewal is valid for one (1) year from the date the renewal is granted.