



7. 离岸信托

很多成功的中国商人都希望在全球进行投资并设立一个离岸信托来持有他们的资产。罗战律师在设立离岸信托方面有着 20 多年的经验，他通过自己的事务所、还有和其他律师的合作服务、以及之前工作过的事务所，已经设立了 1000 多只离岸信托，资产总值超过 50 亿美元。他还在美国和国际上对信托和信托规划做了 200 多次演讲，还发表了 50 多篇信托规划和资产保护规划的文章，其中包括了过去的 5 年中联合发表的业内顶尖文章-设立美国信托最有优势的州。

7. Offshore Trust

Many successful Chinese business persons wish to invest internationally and create an offshore trust to hold their assets. Mr. Merric has been involved in the creation of offshore trusts for over 20 years. Through his own firm, the Alliance of International Legal Counselors, and prior firms he and his team has worked on over 1,000 offshore trusts, with about \$5 billion in assets. He has spoken nationally and internationally over 200 times on trusts and trust planning. He also has published over fifty articles on trust planning and asset protection planning, including co-authoring the lead article on the best situs for a trust in the U.S. for the last five years.

III. 离岸信托对中国公民的好处

Benefits Chinese National

- (一) 财产得到独立保护，不受破产、诉讼等事件的影响
Asset not owned by client – protected from creditor claims
- (二) 有效避免中国将来可能被征收的遗产税
Possible Future Chinese Estate Tax
- (三) 合理配置资产存放地，实现国际化发展
Diversity the Assets Location and Invest Internationally
- (四) 信息保密
Information Confidentiality
- (五) 通过税务策划合理避税
Reasonable Tax Avoidance Through Tax Planning

中国公民设立离岸信托的几大好处为：首先，对资产起到保护作用。由于信托的资产在法律上不属于客户所有，当客户遇到债务纠纷时，资产不会受到影响。第二，发达国家中目前只有三个没有通过遗产税和赠予税，其他国家的赠予税和遗产税的税率为资产市场价值的 40%至 50%。只要设有信托的中国客户在中国通过遗产税和赠予税之前将资产都转入信托，在其过世时便无需缴纳遗产税。第三个好处是便于客户分散资产所在地并进行海外的投资。最后离岸信托能够提供更严密的信息保密性和合理的税务减免。

There are several benefits to the Chinese client to set up an offshore trust. First, the assets are not owned by the client. Therefore, in the future should the client experience an unfortunate financial event, the trust assets should be protected. Second, all but three of the industrial nations impose an estate tax. Therefore, many Chinese planners expect China to adapt an estate and gift tax in the future. The average estate and gift tax rate for large industrial nations is between 40% to 50%. Should a Chinese client have created an offshore trust and transferred a significant amount of his or her wealth to the trust before China adapts an estate or gift tax, then these assets should not be subject to this tax. Diversifying and investing outside of China is a third reason for the trust as well as information confidentiality and reasonable tax avoidance.