

## The SMP Partners Group

SMP Partners is a group of professional service companies based on the Isle of Man. Where appropriate, the group companies hold relevant licenses issued by the Isle of Man Financial Supervision Commission. With over one hundred and forty employees, SMP Partners is one of the largest trust and corporate service providers on the Isle of Man. With a highly experienced, multi-disciplined team encompassing company secretarial and trust experts, tax, VAT and legal specialists, SMP Partners can meet the varied requirements of dynamic entrepreneurs and start ups to large international, multi-dimensional groups.

Independently owned by its Executive Directors, clients benefit from a unique combination of scale and resource, agility and flexibility.

- Trusts
- Corporate Services
- Fund Administration
- Accounting & Tax
- Capital Market Services

### SMP Partners

P.O. Box 227  
Clinch's House  
Lord Street  
Douglas  
Isle of Man IM99 1RZ  
Tel: + 44 (0)1624 683 229  
Fax: + 44 (0)1624 612 624  
Email: [info@smppartners.com](mailto:info@smppartners.com)

[www.smppartners.com](http://www.smppartners.com)

### The SMP Partners Group of Companies:

SMP Partners Limited, SMP Trustees Limited and SMP Fund Services Limited are licensed by the Isle of Man Financial Supervision Commission; SMP Accounting & Tax Limited is a member of the ICAEW Practice Assurance Scheme; SMP Capital Markets Limited; SMP Yacht and Aircraft Limited.

## Contact Details

To learn more about the comprehensive service offered by SMP Partners please contact:

### David Hudson


Head of Private Clients  
Tel: + 44 (0) 1624 682 241  
Mob: + 44 (0) 7624 486 035  
Email: [david.hudson@smppartners.com](mailto:david.hudson@smppartners.com)

### Peter Duchars

Director of VAT Services  
Tel: + 44 (0) 1624 683 283  
Email: [peter.duchars@smppartners.com](mailto:peter.duchars@smppartners.com)

### Lorna Coniglio - Burrows

Manager, Private Clients  
Tel: + 44 (0) 1624 682 218  
Email: [lorna.coniglio-burrows@smppartners.com](mailto:lorna.coniglio-burrows@smppartners.com)



a comprehensive  
e-gaming solution,  
delivered seamlessly

**SMP** Partners

trusted to deliver...

## SMP Partners

SMP Partners provides e-gaming clients with an unrivalled level of expertise. Encompassing tax and structuring advice, VAT consultancy and compliance, trust and corporate services, administration and accountancy, our services satisfy a broad range of corporate requirements and support the client throughout the corporate life cycle. SMP Partners can provide the necessary support and advice to establish the e-gaming business on the Isle of Man, secure the gaming license and facilitate engagement with Island based financial, legal and technical partners. Combining professional advice with seamless implementation and ongoing delivery, SMP Partners provides its e-gaming clients with an all encompassing solution that delivers the desired result in a timely and cost-effective manner.

- Tax and Corporate Structuring
- VAT Consultancy
- Company Formation and ongoing Corporate Services
- Provision of Directors, Operations Manager (where applicable) and MLRO
- Consultancy and support in securing an e-gaming licence
- Liaison with financial, technical and legal partners; ongoing administration
- Ongoing compliance with OGRA (Online Gambling Regulation Act)
- Full Bookkeeping and Accounting service; Tax and VAT Compliance

## The Isle of Man

The Isle of Man is recognised as one of the most dynamic and reputable jurisdictions in the e-gaming industry and is listed on the UK's e-gaming 'white list'. The Isle of Man offers an unrivalled portfolio of benefits for e-Gaming businesses and with a Government committed to the on going development of the sector, a growing network of e-gaming companies and related businesses now operate from the Island.

### World-class technical infrastructure

The Isle of Man has an advanced telecommunications infrastructure that has frequently been used as a test bed for emerging technologies:

- 2 self-healing fibre optic rings to the UK and Ireland; 1.2 terabits cable capacity
- 5Gbps Multi Protocol Label Switching (MPLS) network, offering high capacity fully managed and flexible connectivity into the UK
- Award-winning, self-sufficient power station supported by subsea gas and electricity supplies
- 4 world-class data centres offering gaming specific services

### Effective licensing regime

- Licensing process of just 8-12 weeks
- £35,000 per annum licence fee
- Requirement for Isle of Man Company; at least 2 Isle of Man resident directors; banking, IT hosting to be conducted on Isle of Man

## Financial incentives

The Island has an innovative and proactive taxation strategy which has strengthened the Island's competitive position internationally and made it highly attractive to e-gaming businesses:

- Low betting duty of between 1.5% and 0.1%, on gross profit
- 0% Corporation Tax; No capital gains tax
- Preferred location for non-UK companies wishing to list on AIM
- Low personal income tax rate capped at £115,000 per individual
- Government funding of up to 40% available towards costs of relocation, marketing, hardware and software

## Professional partners

Over and above the resilient technical infrastructure and attractive financial incentives, the Isle of Man offers the e-gaming entrepreneur or established gaming operation, a professional community that understands their requirements and has the resources and expertise to meet their needs.

SMP Partners works with the Island's Gambling Supervision Commission, legal, technical and financial partners to deliver a comprehensive, all encompassing solution and an unrivalled level of client service.